

**EXHIBIT A**

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Braun,Avi	Staff	United States	6/1/2024	US International Tax	Preparing draft workpapers for two international entities	1.00	\$ 236.00	\$ 236.00
Poloner,Seth	Managing Director	United States	6/2/2024	Information Reporting	Research and correspondence re interest characterization and tax treatment	0.80	814.00	651.20
Zhuo,Melody	Staff	United States	6/2/2024	US International Tax	FTX International Tax Compliance - continue prep return	3.00	236.00	708.00
Zhuo,Melody	Staff	United States	6/2/2024	US International Tax	FTX International Tax Compliance - return prep	3.50	236.00	826.00
Zhuo,Melody	Staff	United States	6/2/2024	US International Tax	FTX International Tax Compliance - return print	1.50	236.00	354.00
Di Stefano,Giulia	Senior	United States	6/3/2024	Transfer Pricing	Analyze balances of different entities	1.10	415.00	456.50
Bailey,Doug	Partner/Principal	United States	6/3/2024	US International Tax	Tax issues related to establishing and managing the liquidating trust.	2.50	866.00	2,165.00
Ancona,Christopher	Senior	United States	6/3/2024	Project Management Office Transition	Putting together the Stakeholder reporting package for June to report on upcoming tax deliverable deadlines	1.40	415.00	581.00
Ancona,Christopher	Senior	United States	6/3/2024	Project Management Office Transition	Edits to monthly reporting dashboards for latest tax project status	2.30	415.00	954.50
Bailey,Doug	Partner/Principal	United States	6/3/2024	Tax Advisory	6/3/2024 state and local tax field of play call to discuss state tax workstream updates. EY Attendees: E. Hall, D. Bailey, E. Zheng, J. Scott, K. Davis, M. Musano, V. Huang, W. Bieganski, Y. Sun, J. Berman	0.50	866.00	433.00
Bailey,Doug	Partner/Principal	United States	6/3/2024	Tax Advisory	Internal discussion on proposed FTX tax disclosures draft for customer and employee claims. EY Attendees: K. Wrenn, D. Bailey, J. Scott, K. Lowery, L. Lovelace, S. Poloner, T. Ferris, T. Shea	0.50	866.00	433.00
Ancona,Christopher	Senior	United States	6/3/2024	Project Management Office Transition	Review of updates to tax compliance deliverables for domestic tax compliance deliverables	2.60	415.00	1,079.00
Louie,Alexis P	Staff	United States	6/3/2024	US State and Local Tax	Revised annual report renewal instructions for FTX entity.	0.40	236.00	94.40
Hall,Emily Melissa	Senior	United States	6/3/2024	US State and Local Tax	Reviewed updated trial balance for FTX silo to determine any material changes for apportionment purposes.	1.20	415.00	498.00
Hall,Emily Melissa	Senior	United States	6/3/2024	US State and Local Tax	Logged additional state tax notices received into the state notice tracker by tax type and period.	1.40	415.00	581.00
Hall,Emily Melissa	Senior	United States	6/3/2024	US State and Local Tax	Begin initial drafting of nexus considerations summary for FTX entities.	1.10	415.00	456.50
Kyriakides,Stavros	Senior Manager	Cyprus	6/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Going through the ledgers extracted from EY's Bookkeeping preparation System and preparing responses via email for FTX Crypto Services Ltd., FTX EMEA Ltd., and Innovatia Ltd to the follow up questions of EY's International Tax & Transactions Services (ITTS) team which is supporting FTX with its US tax filing obligations.	2.30	683.00	1,570.90
Charalambous,Chrysanthos	Staff	Cyprus	6/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Assisting Stavros Kyriakides (EY Cyprus ACR) in extracting reports and gathering information for FTX Crypto Services Ltd., FTX EMEA Ltd., and Innovatia Ltd so as to respond to follow up questions of EY's International Tax & Transactions Services (ITTS) team which is supporting FTX with its US tax filing obligations.	0.40	236.00	94.40
Perez,Ellen Joy	Senior	Gibraltar	6/3/2024	Non US Tax	Prepare CBCR notification FY 2023 including verification of information with the client	2.00	415.00	830.00
Mallwitz,Katharina	Senior	Germany	6/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Clarify request from Central Team concerning the operation fund and intercompany loan for fiscal years 2022 and 2023	1.00	415.00	415.00
Nguyen,Thinh	Staff	Germany	6/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Record Klarpay bank statement in Euro currency for the Monthly Operating Report (MOR) for May 2024.	1.50	236.00	354.00
Nguyen,Thinh	Staff	Germany	6/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Record Klarpay bank statement in Swiss Franc currency for the Monthly Operating Report (MOR) for May 2024.	1.50	236.00	354.00
Nguyen,Thinh	Staff	Germany	6/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Book incoming invoices for the Monthly Operating Report (MOR) for May 2024.	0.50	236.00	118.00
Nguyen,Thinh	Staff	Germany	6/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Convert currency from Swiss Franc to Euro for the Monthly Operating Report (MOR) for May 2024.	0.20	236.00	47.20
Nguyen,Thinh	Staff	Germany	6/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Reconcile creditor accounts for the years 2023 and 2024 for the Monthly Operating Report (MOR) for May 2024.	0.30	236.00	70.80
Nguyen,Thinh	Staff	Germany	6/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Clarify the Central Team's request for clarification on the reconciliation in the Trial Balance and Income Statement for the period from October 31, 2022, to November 1, 2023.	1.00	236.00	236.00
Silva Camargos,Lorraine	Senior	Switzerland/Lichtenstein	6/3/2024	Payroll Tax	Payroll 02.2024 : calculation, review, transmission client and posting file transmitted to accountant	1.20	415.00	498.00
Silva Camargos,Lorraine	Senior	Switzerland/Lichtenstein	6/3/2024	Payroll Tax	Payroll 03.2024 : calculation, review, transmission client and posting file transmitted to accountant	2.10	415.00	871.50
Silva Camargos,Lorraine	Senior	Switzerland/Lichtenstein	6/3/2024	Payroll Tax	Payroll 03.2024 - Additional run for holidays not taken : calculation, review, transmission client and posting file transmitted to accountant	1.50	415.00	622.50
Silva Camargos,Lorraine	Senior	Switzerland/Lichtenstein	6/3/2024	Payroll Tax	Payroll 04.2024 : calculation, review, transmission client and posting file transmitted to accountant	1.60	415.00	664.00
Silva Camargos,Lorraine	Senior	Switzerland/Lichtenstein	6/3/2024	Payroll Tax	Payroll 05. 2024 : calculation, review, transmission client and posting file transmitted to accountant	1.80	415.00	747.00
Silva Camargos,Lorraine	Senior	Switzerland/Lichtenstein	6/3/2024	Payroll Tax	Request for support UK and Germany	1.10	415.00	456.50

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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Silva Camargos,Lorraine	Senior	Switzerland/Lichtenstein	6/3/2024	Payroll Tax	Salary certificates - questions' from client and correction according to their request	1.70	415.00	705.50
Silva Camargos,Lorraine	Senior	Switzerland/Lichtenstein	6/3/2024	Payroll Tax	LPP 2023 contribution reconciliation	3.50	415.00	1,452.50
Silva Camargos,Lorraine	Senior	Switzerland/Lichtenstein	6/3/2024	Payroll Tax	LPP 2024 contribution reconciliation	2.50	415.00	1,037.50
Silva Camargos,Lorraine	Senior	Switzerland/Lichtenstein	6/3/2024	Payroll Tax	Pension funds : emails exchanges regarding mutations (new AHV salary, employment contract extension)	3.60	415.00	1,494.00
Silva Camargos,Lorraine	Senior	Switzerland/Lichtenstein	6/3/2024	Payroll Tax	Pension funds : emails exchanges regarding mutations (new AHV salary, employment contract extension) follow up	1.40	415.00	581.00
Koch,Markus	Managing Director	Switzerland/Lichtenstein	6/3/2024	Non US Tax	FTX Europe: Compensation Ruling: Review of new ruling draft with input of lawyers after additional feedback of lawyers of the client	1.00	814.00	814.00
Wagner,Kaspar	Manager	Switzerland/Lichtenstein	6/3/2024	Non US Tax	FTX Europe: Update regarding financial statements 2022 and 2023 and clarification re deadlines for tax returns and for declaration of securities transfer tax dealer from a Swiss tax perspective	0.70	551.00	385.70
Wagner,Kaspar	Manager	Switzerland/Lichtenstein	6/3/2024	Non US Tax	FTX Switzerland: Clarification regarding timing and deadlines of financial statements 2022 and 2023 and respective deadlines for tax returns	0.80	551.00	440.80
Wainwright,Luke	Senior Manager	United Kingdom	6/3/2024	Payroll Tax	Correspondence with DRM and QRM. Budget form drafting.	0.30	683.00	204.90
McComber,Donna	National Partner/Principal	United States	6/3/2024	Transfer Pricing	Analysis of Japan APA meeting with TRTB and expense allocation	0.60	1,040.00	624.00
Bost,Anne	Managing Director	United States	6/3/2024	Transfer Pricing	Review cost allocation questionnaires	2.20	814.00	1,790.80
Billings,Phoebe	Manager	United States	6/3/2024	Transfer Pricing	Preparing status update on country-by-country reporting deliverables	0.50	551.00	275.50
Inker,Brian	Senior	United States	6/3/2024	Transfer Pricing	Internal correspondence re FY22 TP Compliance and mass email drafts	0.40	415.00	166.00
Oyetunde,Oyebode	Manager	United States	6/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of Zubr May 2024 MOR and drafting of the email for approval to Juerg and RLKS	1.00	551.00	551.00
Oyetunde,Oyebode	Manager	United States	6/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of FTX Germany May 2024 MOR and drafting of the email for approval to Juerg and RLKS	1.00	551.00	551.00
Oyetunde,Oyebode	Manager	United States	6/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of FTX EMEA May 2024 MOR and drafting of the email for approval to Juerg and RLKS	1.00	551.00	551.00
Asim,Malik Umer	Senior	United States	6/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of Zubr entity May 2024 MOR and drafting of the email for approval to Juerg and RLKS	0.50	415.00	207.50
Geisler,Arthur	Staff	Switzerland/Lichtenstein	6/3/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : Bookkeeping May 2024 + closing and average rates FS updating	3.30	236.00	778.80
Geisler,Arthur	Staff	Switzerland/Lichtenstein	6/3/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Switzerland GmbH : Bookkeeping May 2024 + closing and average rates FS updating	2.30	236.00	542.80
Geisler,Arthur	Staff	Switzerland/Lichtenstein	6/3/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Certificates GmbH : Bookkeeping May 2024 + closing and average rates FS updating	0.80	236.00	188.80
Tong,Chia-Hui	Senior Manager	United States	6/3/2024	Project Management Office Transition	Review open items in activity tracker and determine next steps	1.60	683.00	1,092.80
Tong,Chia-Hui	Senior Manager	United States	6/3/2024	Fee/Employment Applications	Review status of fee application progress and action items	0.40	683.00	273.20
Watkins,Michael	Managing Director	United States	6/3/2024	Non US Tax	Correspondence with EY India to progress the transition of services from FTX's prior provider and EY.	0.30	814.00	244.20
Hammon,David Lane	Manager	United States	6/3/2024	Non US Tax	Correspondences regarding historical financial data needed to prepare the FY22/FY23 of the FTX Hong Kong entity.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	6/3/2024	Non US Tax	Correspondences concerning next steps for finalizing the FY21 audit of Quoine Pte Ltd.	0.20	551.00	110.20
Hammon,David Lane	Manager	United States	6/3/2024	Non US Tax	Correspondences regarding the status/next steps for preparing the FY22 amended tax return for FTX Japan KK.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	6/3/2024	Non US Tax	Correspondences regarding the status of the FY22 financial statements needed to prepare the FY22 CIT returns for the FTX Swiss entities.	0.60	551.00	330.60
Hammon,David Lane	Manager	United States	6/3/2024	Non US Tax	Correspondences regarding status/next steps for transitioning tax/accounting services for Quoine India from Fair Consulting to EY India.	0.70	551.00	385.70
Hammon,David Lane	Manager	United States	6/3/2024	Non US Tax	Correspondences regarding the status/next steps for addressing the BAPA application between FTX Japan and Quoine Singapore.	0.50	551.00	275.50
Hammon,David Lane	Manager	United States	6/3/2024	Non US Tax	Correspondences concerning clarifications regarding management of the FTX Seychelles entities.	0.50	551.00	275.50
Ossanolou,Nina Shehrezade	Manager	United States	6/3/2024	Non US Tax	June SRP Recon and update	1.70	551.00	936.70
Ossanolou,Nina Shehrezade	Manager	United States	6/3/2024	Non US Tax	Data gather to draft email to Tricor for all deliverables	0.60	551.00	330.60
Ossanolou,Nina Shehrezade	Manager	United States	6/3/2024	Non US Tax	Review new added deliverables in OGM	0.70	551.00	385.70
Suzuki,Jason	Senior Manager	Japan	6/3/2024	Non US Tax	Quoine PTE India transition email correspondence with EY India and M. Cilia (FTX)	1.10	683.00	751.30
Suzuki,Jason	Senior Manager	Japan	6/3/2024	Non US Tax	Preparation of materials for FTX Japan KK Board presentation	0.70	683.00	478.10
Suzuki,Jason	Senior Manager	Japan	6/3/2024	Non US Tax	Preparation review of FTX Japan KK and Quoine PTE advance pricing agreement materials	0.80	683.00	546.40
Suzuki,Jason	Senior Manager	Japan	6/3/2024	Non US Tax	Email correspondence regarding Tricor PC set-up	0.20	683.00	136.60

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Suzuki,Jason	Senior Manager	Japan	6/3/2024	Non US Tax	Email correspondence regarding invoices received from Quoine India director Abhilash to obtain approval for processing	0.40	683.00	273.20
Suzuki,Jason	Senior Manager	Japan	6/3/2024	Non US Tax	Email correspondence regarding HDFC bank account issues and opening account	0.50	683.00	341.50
Mizutani,Rie	Manager	Japan	6/3/2024	ACR Bookkeeping/ACR Statutory Reporting	CAR calculations and case-specific simulations to explain the JFSA	2.30	551.00	1,267.30
Mizutani,Rie	Manager	Japan	6/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation of materials for FTX Japan KK Board presentation	0.80	551.00	440.80
Mizutani,Rie	Manager	Japan	6/3/2024	ACR Bookkeeping/ACR Statutory Reporting	I/C balance revaluation to explain the JFSA_1	2.60	551.00	1,432.60
Sakaguchi,Masato	Senior	Japan	6/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation and reviewing daily bank file to report to JFSA	3.90	415.00	1,618.50
Sakaguchi,Masato	Senior	Japan	6/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation and reviewing daily bank file_1	3.90	415.00	1,618.50
Sakaguchi,Masato	Senior	Japan	6/3/2024	ACR Bookkeeping/ACR Statutory Reporting	AP approval on soft ledger	1.20	415.00	498.00
Ashihara,Kae	Staff	Japan	6/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Acquire bank balance vouchers to prepare daily bank file for May 31 to June 2	2.60	236.00	613.60
Ashihara,Kae	Staff	Japan	6/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare Daily bank file from May 31 to June 2 for reporting JFSA	3.80	236.00	896.80
Ashihara,Kae	Staff	Japan	6/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation of document for reporting JFSA_1	1.70	236.00	401.20
Ashihara,Kae	Staff	Japan	6/3/2024	ACR Bookkeeping/ACR Statutory Reporting	AP input for June 4 Paymentrequest_1	3.90	236.00	920.40
Lowery,Kristie L	National Partner/Principal	United States	6/3/2024	Payroll Tax	Review of employee claimant considerations and impact on distribution with wage definition as prepared by K. Wrenn (EY).	2.10	1,040.00	2,184.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/3/2024	Payroll Tax	Detailed draft review of FTX tax disclosure with question and answer and outline for employee claimant considerations	1.80	683.00	1,229.40
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/3/2024	Payroll Tax	Draft of employee claimant considerations and impact on distribution with wage definition for Kristie Lowery (Partner) review.	2.20	683.00	1,502.60
Ferris,Tara	Partner/Principal	United States	6/3/2024	Information Reporting	Hour review of tax disclosures	1.00	866.00	866.00
Poloner,Seth	Managing Director	United States	6/3/2024	Information Reporting	Mark up tax disclosure	1.10	814.00	895.40
Poloner,Seth	Managing Director	United States	6/3/2024	Information Reporting	Correspondence re trust and reporting.	0.30	814.00	244.20
Yu,Fei	Senior	United States	6/3/2024	US Income Tax	Return preparation	2.00	415.00	830.00
Berman,Jake	Senior Manager	United States	6/3/2024	US Income Tax	Reviewing 10/31/23 request list email and compiling received information	1.10	683.00	751.30
Berman,Jake	Senior Manager	United States	6/3/2024	US Income Tax	Preparing EY detailed workplan for tax items related to trust formation and wind down	1.20	683.00	819.60
Scott,James	Client Serving Contractor JS	United States	6/3/2024	US Income Tax	Review/edit runbook details by service line	0.90	600.00	540.00
Feliciano,Christopher	Staff	United States	6/3/2024	US Income Tax	Work on Trial balances for specific entity and learning process on how it should be made and formatted.	2.60	236.00	613.60
Shea JR,Thomas M	Partner/Principal	United States	6/3/2024	US Income Tax	Updates to documents capturing all tax effective date/post-effective date tax matters and workstreams	1.40	866.00	1,212.40
Shea JR,Thomas M	Partner/Principal	United States	6/3/2024	US Income Tax	Review of tax disclosures included in resolution plan and internal written correspondence	1.20	866.00	1,039.20
Mistler,Brian M	Manager	United States	6/3/2024	US Income Tax	Review of cost basis analysis for digital asset walkthrough	1.40	551.00	771.40
Sreenivas Katikireddi,Teja	Senior	United States	6/3/2024	Technology	Perform validation tests on fifo scripts to ensure results from previous runs are accurately compared using amounts.	3.40	415.00	1,411.00
Yeom,Sunny	Senior	United States	6/3/2024	Technology	Make update to "GetCostBasis - April" workspace based on FTX April balance sheet provided by Brian	3.90	415.00	1,618.50
Yeom,Sunny	Senior	United States	6/3/2024	Technology	Upload the source file for "GetCostBasis - April" per the April balance sheet provided by Brian	2.10	415.00	871.50
Braun,Avi	Staff	United States	6/3/2024	US International Tax	Working to cross reference certain entity information for filings	1.00	236.00	236.00
Cushner,Sam	Manager	United States	6/3/2024	US International Tax	Review of TBs for each foreign entity to review potential inclusions	3.00	551.00	1,653.00
He,Ileana	Senior	United States	6/3/2024	US International Tax	Updates need and review updated workpaper and return FTX Japan Holdings KK	3.00	415.00	1,245.00
Lammy,Caitlin	Senior	United States	6/3/2024	US International Tax	FTX initial return prep	2.70	415.00	1,120.50
Liu,Ke	Senior	United States	6/3/2024	US International Tax	Review FTX 5471 return	0.70	415.00	290.50
Liu,Ke	Senior	United States	6/3/2024	US International Tax	Review FTX 5471 returns	0.80	415.00	332.00
Liu,Ke	Senior	United States	6/3/2024	US International Tax	Review Global Compass Dynamics Ltd.5471 return	0.70	415.00	290.50
Liu,Ke	Senior	United States	6/3/2024	US International Tax	Review Liquid Securities Singapore Pte Ltd. 5471 return	0.70	415.00	290.50
Liu,Ke	Senior	United States	6/3/2024	US International Tax	Review Mangrove Cay Ltd. 5471 return	0.70	415.00	290.50
Liu,Ke	Senior	United States	6/3/2024	US International Tax	Review Technology Services Bahamas Limited 5471 return	0.70	415.00	290.50
Liu,Ke	Senior	United States	6/3/2024	US International Tax	Review Western Concord Enterprises Ltd. 5471 return	0.70	415.00	290.50
Mensah,Josephine	Staff	United States	6/3/2024	US International Tax	FTX Compliance - Updating 2 returns for review comments	2.00	236.00	472.00
Ortiz,Daniella	Staff	United States	6/3/2024	US International Tax	Coordinating information across various teams	2.40	236.00	566.40
Yang,Rachel Sim	Senior Manager	United States	6/3/2024	US International Tax	Tax return information request review and status update	2.50	683.00	1,707.50
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/3/2024	Payroll Tax	Discussion on FTX tax disclosure and employee considerations. EY Attendees: K. Wrenn, K. Lowery	0.80	683.00	546.40

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Sun,Yuchen	Senior	United States	6/3/2024	US State and Local Tax	6/3/2024 state and local tax field of play call to discuss state tax workstream updates. EY Attendees: E. Hall, D. Bailey, E. Zheng, J. Scott, K. Davis, M. Musano, V. Huang, W. Bieganski, Y. Sun, J. Berman	0.50	415.00	207.50
Lowery,Kristie L	National Partner/Principal	United States	6/3/2024	Payroll Tax	Discussion on FTX tax disclosure and employee considerations. EY Attendees: K. Wrenn, K. Lowery	0.80	1,040.00	832.00
Scott,James	Client Serving Contractor JS	United States	6/3/2024	US Income Tax	6/3/2024 state and local tax field of play call to discuss state tax workstream updates. EY Attendees: E. Hall, D. Bailey, E. Zheng, J. Scott, K. Davis, M. Musano, V. Huang, W. Bieganski, Y. Sun, J. Berman	0.50	600.00	300.00
Davis,Kathleen F.	Manager	United States	6/3/2024	US State and Local Tax	6/3/2024 state and local tax field of play call to discuss state tax workstream updates. EY Attendees: E. Hall, D. Bailey, E. Zheng, J. Scott, K. Davis, M. Musano, V. Huang, W. Bieganski, Y. Sun, J. Berman	0.50	551.00	275.50
Zheng,Eva	Manager	United States	6/3/2024	US State and Local Tax	6/3/2024 state and local tax field of play call to discuss state tax workstream updates. EY Attendees: E. Hall, D. Bailey, E. Zheng, J. Scott, K. Davis, M. Musano, V. Huang, W. Bieganski, Y. Sun, J. Berman	0.50	551.00	275.50
Bieganski,Walter	Client Serving Contractor WB	United States	6/3/2024	US State and Local Tax	6/3/2024 state and local tax field of play call to discuss state tax workstream updates. EY Attendees: E. Hall, D. Bailey, E. Zheng, J. Scott, K. Davis, M. Musano, V. Huang, W. Bieganski, Y. Sun, J. Berman	0.50	200.00	100.00
Berman,Jake	Senior Manager	United States	6/3/2024	US Income Tax	6/3/2024 state and local tax field of play call to discuss state tax workstream updates. EY Attendees: E. Hall, D. Bailey, E. Zheng, J. Scott, K. Davis, M. Musano, V. Huang, W. Bieganski, Y. Sun, J. Berman	0.50	683.00	341.50
Musano,Matthew Albert	Senior Manager	United States	6/3/2024	US State and Local Tax	6/3/2024 state and local tax field of play call to discuss state tax workstream updates. EY Attendees: E. Hall, D. Bailey, E. Zheng, J. Scott, K. Davis, M. Musano, V. Huang, W. Bieganski, Y. Sun, J. Berman	0.50	683.00	341.50
Huang,Vanesa	Senior	United States	6/3/2024	US State and Local Tax	6/3/2024 state and local tax field of play call to discuss state tax workstream updates. EY Attendees: E. Hall, D. Bailey, E. Zheng, J. Scott, K. Davis, M. Musano, V. Huang, W. Bieganski, Y. Sun, J. Berman	0.50	415.00	207.50
Hall,Emily Melissa	Senior	United States	6/3/2024	Payroll Tax	6/3/2024 state and local tax field of play call to discuss state tax workstream updates. EY Attendees: E. Hall, D. Bailey, E. Zheng, J. Scott, K. Davis, M. Musano, V. Huang, W. Bieganski, Y. Sun, J. Berman	0.50	415.00	207.50
Scott,James	Client Serving Contractor JS	United States	6/3/2024	US Income Tax	Internal discussion on proposed FTX tax disclosures draft for customer and employee claims . EY Attendees: K. Wrenn, D. Bailey, J. Scott, K. Lowery, L. Lovelace, S. Poloner, T. Ferris, T. Shea	0.50	600.00	300.00
Lowery,Kristie L	National Partner/Principal	United States	6/3/2024	Payroll Tax	Internal discussion on proposed FTX tax disclosures draft for customer and employee claims . EY Attendees: K. Wrenn, D. Bailey, J. Scott, K. Lowery, L. Lovelace, S. Poloner, T. Ferris, T. Shea	0.50	1,040.00	520.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/3/2024	Payroll Tax	Internal discussion on proposed FTX tax disclosures draft for customer and employee claims . EY Attendees: K. Wrenn, D. Bailey, J. Scott, K. Lowery, L. Lovelace, S. Poloner, T. Ferris, T. Shea	0.50	683.00	341.50
Ferris,Tara	Partner/Principal	United States	6/3/2024	Information Reporting	Internal discussion on proposed FTX tax disclosures draft for customer and employee claims . EY Attendees: K. Wrenn, D. Bailey, J. Scott, K. Lowery, L. Lovelace, S. Poloner, T. Ferris, T. Shea	0.50	866.00	433.00
Shea JR,Thomas M	Partner/Principal	United States	6/3/2024	US Income Tax	Internal discussion on proposed FTX tax disclosures draft for customer and employee claims . EY Attendees: K. Wrenn, D. Bailey, J. Scott, K. Lowery, L. Lovelace, S. Poloner, T. Ferris, T. Shea	0.50	866.00	433.00
Lovelace,Lauren	Partner/Principal	United States	6/3/2024	US International Tax	Internal discussion on proposed FTX tax disclosures draft for customer and employee claims . EY Attendees: K. Wrenn, D. Bailey, J. Scott, K. Lowery, L. Lovelace, S. Poloner, T. Ferris, T. Shea	0.50	866.00	433.00
Poloner,Seth	Managing Director	United States	6/3/2024	Information Reporting	Internal discussion on proposed FTX tax disclosures draft for customer and employee claims . EY Attendees: K. Wrenn, D. Bailey, J. Scott, K. Lowery, L. Lovelace, S. Poloner, T. Ferris, T. Shea	0.50	814.00	407.00
Katsnelson,David	Senior Manager	United States	6/3/2024	Transfer Pricing	Team meeting to discuss updates to CbCR country list and status of ITS files. EY Attendees: D. Katsnelson, L. O'Reilly	0.40	683.00	273.20
Madras,Hussain	Senior Manager	India	6/3/2024	Non US Tax	Call to discuss the transition process with Ben Spitz (FTX) and Jason Suzuki EY Attendees: H. Madras, J. Suzuki Other Attendees: B. Spitz (FTX),	1.00	683.00	683.00
Berman,Jake	Senior Manager	United States	6/3/2024	US Income Tax	Call to discuss the cost basis analysis completed for the digital asset review. EY Attendees: J. Berman, T. Katikireddi, S. Yeom, B. Mistler	0.70	683.00	478.10
O'Reilly,Logan	Senior	United States	6/3/2024	Transfer Pricing	Team meeting to discuss updates to CbCR country list and status of ITS files. EY Attendees: D. Katsnelson, L. O'Reilly	0.40	415.00	166.00
Mallwitz,Katharina	Senior	Germany	6/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Discussion with Mr. Bavaud about writing off the intercompany liability account for fiscal year 2023 EY Attendees: K. Mallwitz Other Attendees: J. Bavaud (FTX),	0.50	415.00	207.50
Sreenivas Katikireddi,Teja	Senior	United States	6/3/2024	Technology	Call to discuss the cost basis analysis completed for the digital asset review. EY Attendees: J. Berman, T. Katikireddi, S. Yeom, B. Mistler	0.70	415.00	290.50
Suzuki,Jason	Senior Manager	Japan	6/3/2024	Non US Tax	Call to discuss the transition process with Ben Spitz (FTX) and Jason Suzuki EY Attendees: H. Madras, J. Suzuki Other Attendees: B. Spitz (FTX),	1.00	683.00	683.00

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Yeom,Sunny	Senior	United States	6/3/2024	Technology	Call to discuss the cost basis analysis completed for the digital asset review. EY Attendees: J. Berman, T. Katikireddi, S. Yeom, B. Mistler	0.70	415.00	290.50
Mistler,Brian M	Manager	United States	6/3/2024	US Income Tax	Call to discuss the cost basis analysis completed for the digital asset review. EY Attendees: J. Berman, T. Katikireddi, S. Yeom, B. Mistler	0.70	551.00	385.70
Gibson,Mitch	Senior	United States	6/3/2024	Transfer Pricing	Review of FTX memo for completeness and checking accuracy of data presented.	3.70	415.00	1,535.50
Di Stefano,Giulia	Senior	United States	6/4/2024	Transfer Pricing	Review questions to send to local entities for compliance memo	2.30	415.00	954.50
Di Stefano,Giulia	Senior	United States	6/4/2024	Transfer Pricing	Meeting to discuss follow ups for the international request list for 10/31/23 international compliance purposes. EY Attendees: J. Berman, G. Stefano, L. Lovelace, D. Katsnelson, P. Billings, R. Yang, S. Cushner, B. Mistler Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS).	0.90	415.00	373.50
Bailey,Doug	Partner/Principal	United States	6/4/2024	US International Tax	Tax issues concerning the setup and administration of the liquidating trust.	3.50	866.00	3,031.00
Ancona,Christopher	Senior	United States	6/4/2024	Project Management Office Transition	Edits to tax master tax compliance roster for latest updates from team members	1.40	415.00	581.00
Bailey,Doug	Partner/Principal	United States	6/4/2024	US International Tax	Tax issues connected with the creation and functioning of the liquidating trust.	3.90	866.00	3,377.40
Bailey,Doug	Partner/Principal	United States	6/4/2024	US International Tax	Tax issues involving the formation and operation of the liquidating trust.	1.10	866.00	952.60
Ancona,Christopher	Senior	United States	6/4/2024	Project Management Office Transition	Preparation of slide deck for reporting on run rate of tax workstreams	1.30	415.00	539.50
Ancona,Christopher	Senior	United States	6/4/2024	Project Management Office Transition	Preparation of run rate calculation for monthly reporting to fix leadership	2.80	415.00	1,162.00
Ancona,Christopher	Senior	United States	6/4/2024	Fee/Employment Applications	Meeting to discuss open items on the fee applications EY Attendees: C. Ancona, C. Tong, D. Neziroski, H. Choudary	0.90	415.00	373.50
Louie,Alexis P	Staff	United States	6/4/2024	US State and Local Tax	Drafted U.S. Virgin islands annual report renewal instructions for FTX entity.	1.10	236.00	259.60
Hall,Emily Melissa	Senior	United States	6/4/2024	US State and Local Tax	Sent email to R. Hoskins (RLKS) requesting balance sheet detail for FTX entity.	0.30	415.00	124.50
Hall,Emily Melissa	Senior	United States	6/4/2024	US State and Local Tax	Reviewed financial statement data to provide response the annual report license data requests sent by V. Huang (EY).	1.40	415.00	581.00
Hall,Emily Melissa	Senior	United States	6/4/2024	US State and Local Tax	Update income statement and balance sheet attachment for annual report filing.	0.50	415.00	207.50
Hall,Emily Melissa	Senior	United States	6/4/2024	US State and Local Tax	Sent follow-up email to B. Mistler (EY) concerning status of property apportionment data request.	0.20	415.00	83.00
Hall,Emily Melissa	Senior	United States	6/4/2024	US State and Local Tax	Sent email to V. Huang (EY) with data request responses and support.	0.30	415.00	124.50
Huang,Vanesa	Senior	United States	6/4/2024	US State and Local Tax	Drafted data request list for annual reports due by July 15, 2024 to send to state and local tax team.	1.10	415.00	456.50
Huang,Vanesa	Senior	United States	6/4/2024	US State and Local Tax	Drafted email to E. Hall (EY) with summary of annual reports due by July 15, 2024 and data request list.	0.20	415.00	83.00
Kyriakides,Stavros	Senior Manager	Cyprus	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of May 2024 bookkeeping for FTX Crypto.	0.80	683.00	546.40
Kyriakides,Stavros	Senior Manager	Cyprus	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of May 2024 bookkeeping for FTX EMEA.	0.30	683.00	204.90
Socratous,Christoforos	Partner/Principal	Cyprus	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	High level review of May bookkeeping for FTX Crypto Services Ltd and FTX EMEA Ltd	0.60	866.00	519.60
Charalambous,Chrysanthos	Staff	Cyprus	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation of Bookkeeping for May 2024 for FTX Crypto Services Ltd	1.10	236.00	259.60
Charalambous,Chrysanthos	Staff	Cyprus	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation of Bookkeeping for May 2024 for FTX EMEA Services Ltd	0.60	236.00	141.60
Perez,Ellen Joy	Senior	Gibraltar	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	ZUBR Exchange Ltd: Checking of May accounting information including requesting additional supports.	0.50	415.00	207.50
Silva Camargos,Lorraine	Senior	Switzerland/Lichtenstein	6/4/2024	Payroll Tax	Payroll 06. 2024 : calculation, review, transmission client and posting file transmitted to accountant	3.00	415.00	1,245.00
Varma,Bharath	Manager	India	6/4/2024	Non US Tax	Preparation of Chronological Compliance Calendar with Direct Tax compliances	0.30	551.00	165.30
Vasic,Dajana	Staff	Switzerland/Lichtenstein	6/4/2024	Non US Tax	FTX Europe AG: review financial statements 22 and analyze potential tax risks	1.40	236.00	330.40
Vasic,Dajana	Staff	Switzerland/Lichtenstein	6/4/2024	Non US Tax	FTX Europe AG: FS 22 and 23 / E-Mail to J. Leston regarding the impairment in the financial statements 22 and 23	1.20	236.00	283.20
Wagner,Kaspar	Manager	Switzerland/Lichtenstein	6/4/2024	Non US Tax	FTX Europe: Research and clarifications re Financial statements 2022 and 2023 focus on different tax and stat bases with regard to depreciated assets (investments and receivables). potential of revaluation from a tax perspective in another period than statutory	1.10	551.00	606.10
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	6/4/2024	Non US Tax	FTX Europe AG / Ruling SAPA: review feedback lawyers and start with amending tax ruling english	1.50	683.00	1,024.50
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	6/4/2024	Non US Tax	FTX Europe / FS: review internal e-mail to Juan Leston regarding questions on F/S 2022	0.50	683.00	341.50
McComber,Donna	National Partner/Principal	United States	6/4/2024	Transfer Pricing	Review notification responses re CbCR and expense allocation	0.60	1,040.00	624.00
Bost,Anne	Managing Director	United States	6/4/2024	Transfer Pricing	Summary of CbCR notifications being addressed by EY local teams	1.20	814.00	976.80

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Bost,Anne	Managing Director	United States	6/4/2024	Transfer Pricing	Continue to review cost allocation questionnaires	1.90	814.00	1,546.60
Inker,Brian	Senior	United States	6/4/2024	Transfer Pricing	Review and updates of FY22 TP compliance memos and mass email drafts v4	2.90	415.00	1,203.50
Asim,Malik Umer	Senior	United States	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of FTX Germany entity May 2024 MOR and drafting of the email for approval to Juerg and RLKS	0.50	415.00	207.50
Geisler,Arthur	Staff	Switzerland/Lichtenstein	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : reception and bookkeeping of Posting file of May sent by L. Silva Camargos (EY)	0.90	236.00	212.40
Tong,Chia-Hui	Senior Manager	United States	6/4/2024	Project Management Office Transition	Continue review of open items in activity tracker to determine next steps	1.70	683.00	1,161.10
Choudary,Hira	Staff	United States	6/4/2024	Project Management Office Transition	Day 1 Worked on PMO open items related to tax workstreams	3.60	236.00	849.60
Choudary,Hira	Staff	United States	6/4/2024	Project Management Office Transition	Worked on status reporting package for June	3.80	236.00	896.80
Hammon,David Lane	Manager	United States	6/4/2024	Non US Tax	Correspondences regarding outstanding items needed to finalize the financials for the FY22 tax return.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	6/4/2024	Non US Tax	Correspondences regarding status/next step for addressing outstanding CbCR notifications for the FTX foreign entities.	1.20	551.00	661.20
Hammon,David Lane	Manager	United States	6/4/2024	Non US Tax	Correspondences regarding the scope/fees for the direct tax workstream for the non-US FTX entities - needed to understand YTD actuals/budget.	0.70	551.00	385.70
Hammon,David Lane	Manager	United States	6/4/2024	Non US Tax	Correspondences regarding the Canada GST applicability analysis for certain FTX foreign entities.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	6/4/2024	Non US Tax	Correspondences regarding outstanding data needed to prepare the annual returns of certain FTX Singapore entities.	0.20	551.00	110.20
Hammon,David Lane	Manager	United States	6/4/2024	Non US Tax	Correspondences regarding the status of FY22 tax calculations for the financial statements of the FTX Swiss entities.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	6/4/2024	Non US Tax	Correspondences regarding historical data needed by Tricor to prepare the FY22/FY23 financial statements for the FTX Hong Kong entities.	0.20	551.00	110.20
Hammon,David Lane	Manager	United States	6/4/2024	Non US Tax	Correspondences regarding status of transitioning tax/accounting services for Quoine India from Fair Consulting to EY India.	0.50	551.00	275.50
Faerber,Anna	Senior Manager	Seychelles	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Update of action tracker post weekly touchpoint to ensure delivery of task on hand in respect of potential tax liability in Seychelles	0.50	683.00	341.50
Faerber,Anna	Senior Manager	Seychelles	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to go over Seychelles tax obligations with ACM. EY Attendees: N. Ossanlou, D. Hammon, J. Scott, Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	683.00	204.90
Faerber,Anna	Senior Manager	Seychelles	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep - Validating potential interest payable to SRC - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.50	683.00	341.50
Ossanlou,Nina Shehrezade	Manager	United States	6/4/2024	Non US Tax	Review emails received from Local teams, A&M, Tricor, etc and addressing them accordingly.	0.30	551.00	165.30
Ossanlou,Nina Shehrezade	Manager	United States	6/4/2024	Non US Tax	Quoine BL Document, SGP employer return confirmation	0.50	551.00	275.50
Ossanlou,Nina Shehrezade	Manager	United States	6/4/2024	Non US Tax	Continue to work on June SRP and update per local team inputs	0.70	551.00	385.70
Ossanlou,Nina Shehrezade	Manager	United States	6/4/2024	Non US Tax	Email Nigeria on Finalization of FS and CIT	0.30	551.00	165.30
Ossanlou,Nina Shehrezade	Manager	United States	6/4/2024	Non US Tax	Upload quarterly summit to box and alert Mary	0.20	551.00	110.20
Suzuki,Jason	Senior Manager	Japan	6/4/2024	Non US Tax	Capital adequacy ratio calculation preparation for FTX Japan Board of directors presentation slides	1.00	683.00	683.00
Suzuki,Jason	Senior Manager	Japan	6/4/2024	Non US Tax	Continued Email correspondence regarding HDFC bank account issues and opening account	0.20	683.00	136.60
Suzuki,Jason	Senior Manager	Japan	6/4/2024	Non US Tax	Email correspondence with FTX Japan COO regarding FTX Japan KK and Quoine PTE advance pricing agreement materials	0.30	683.00	204.90
Suzuki,Jason	Senior Manager	Japan	6/4/2024	Non US Tax	Preparation of materials for FTX Japan COO regarding FTX Japan KK and Quoine PTE advance pricing agreement	1.30	683.00	887.90
Suzuki,Jason	Senior Manager	Japan	6/4/2024	Non US Tax	Review of Quoine PTE tax compliance status	1.30	683.00	887.90
Suzuki,Jason	Senior Manager	Japan	6/4/2024	Non US Tax	Coordination invites for advance pricing agreement update with EY Japan and FTX Japan KK	0.40	683.00	273.20
Mizutani,Rie	Manager	Japan	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	I/C balance revaluation to explain the JFSA_2	2.10	551.00	1,157.10
Mizutani,Rie	Manager	Japan	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow-up on Coin Vietnam's Book (Fixed Assets)	1.30	551.00	716.30
Mizutani,Rie	Manager	Japan	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Monthly closing entry preparation for April_FTX JP KK_1	1.80	551.00	991.80
Sakaguchi,Masato	Senior	Japan	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Group bank reconciliation	3.70	415.00	1,535.50
Sakaguchi,Masato	Senior	Japan	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Group bank reconciliation_1	2.20	415.00	913.00
Sakaguchi,Masato	Senior	Japan	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation payment request_1	3.00	415.00	1,245.00
Ashihara,Kae	Staff	Japan	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Jira input for June 4 Payment request	1.80	236.00	424.80
Ashihara,Kae	Staff	Japan	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	AP input for June 4 Paymentrequest_2	2.70	236.00	637.20
Ashihara,Kae	Staff	Japan	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare document for June 4 Payment request	3.80	236.00	896.80



## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Ashihara,Kae	Staff	Japan	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	File invoice for June 4 Payment request	2.10	236.00	495.60
Ashihara,Kae	Staff	Japan	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Acquire bank balance vouchers to prepare daily bank file for June 3	1.60	236.00	377.60
Noda,Sachiko	Staff	Japan	6/4/2024	Non US Tax	Recording the meeting on the FTX MTG tracker 1	0.90	236.00	212.40
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/4/2024	Payroll Tax	Initial research of sample employee claim for P. Lee with sample customer claim and issues associated with each claim to determine if customer claim should be classified as employee for tax and reporting purposes.	1.20	683.00	819.60
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/4/2024	Payroll Tax	Initial research of sample employee claim for H. Boo with sample customer claim and issues associated with each claim to determine if customer claim should be classified as employee for tax and reporting purposes.	2.30	683.00	1,570.90
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/4/2024	Payroll Tax	Initial research of sample employee claim for C. Branham with sample customer claim and issues associated with each claim to determine if customer claim should be classified as employee for tax and reporting purposes.	2.40	683.00	1,639.20
Short,Victoria	Manager	United States	6/4/2024	Payroll Tax	Detail review of employment tax accounts for all entities on remaining items, closures needed, account remediation needed, non-compliant accounts and outline for follow up with jurisdictions	1.40	551.00	771.40
Poloner,Seth	Managing Director	United States	6/4/2024	Information Reporting	Review runbook	0.50	814.00	407.00
McPhee,Tiffany	Manager	BBC Region	6/4/2024	Non US Tax	Follow-up re fee estimate for VAT/BL filings	0.50	551.00	275.50
Yu,Fei	Senior	United States	6/4/2024	US Income Tax	Additional return preparation	3.90	415.00	1,618.50
Berman,Jake	Senior Manager	United States	6/4/2024	US Income Tax	Continuing to update the detailed workplan for the trust formation documentation and wind down.	1.90	683.00	1,297.70
Berman,Jake	Senior Manager	United States	6/4/2024	US Income Tax	Update and confirm received items from RLKS for federal request list for 10/31/23	0.40	683.00	273.20
Feliciano,Christopher	Staff	United States	6/4/2024	US Income Tax	Finished work on TB for specific entity and sent in for review	1.80	236.00	424.80
Shea JR,Thomas M	Partner/Principal	United States	6/4/2024	US Income Tax	Internal written correspondence and follow-ups with Alvarez & Marsal and M. Cilia and K. Schultea regarding continued development of documents capturing all tax effective date/post-effective date tax matters and workstreams	1.70	866.00	1,472.20
Gorman,Doug	Manager	United States	6/4/2024	Technology	Review new post-petition crypto sales file provided for activity through April 2024 to support Profit & Loss calculation of crypto activity for FTX entity	3.00	551.00	1,653.00
Yeom,Sunny	Senior	United States	6/4/2024	Technology	Continue making update to "GetCostBasis - April" based on April balance sheet provided by Brian	3.80	415.00	1,577.00
Yeom,Sunny	Senior	United States	6/4/2024	Technology	Study the previous query logic used in legacy code "CalcsRun4" focusing on FIFO step calculation	2.20	415.00	913.00
Braun,Avi	Staff	United States	6/4/2024	US International Tax	Update international entities in OIT	3.50	236.00	826.00
Cushman,Sam	Manager	United States	6/4/2024	US International Tax	Continue review of TBs for each foreign entity to review potential inclusions	1.20	551.00	661.20
Cushman,Sam	Manager	United States	6/4/2024	US International Tax	Review and prepare info request that was sent to FTX.	0.40	551.00	220.40
He,Ileana	Senior	United States	6/4/2024	US International Tax	Updates need and review updated workpaper and return FTX Japan KK	3.00	415.00	1,245.00
Karan,Anna Sunchuri	Staff	United States	6/4/2024	US Income Tax	Prepping tax return workbook to aid in the completion of the federal tax return.	3.70	236.00	873.20
Lammey,Caitlin	Senior	United States	6/4/2024	US International Tax	Preparing return workbooks	2.40	415.00	996.00
Liu,Ke	Senior	United States	6/4/2024	US International Tax	Review GG Trading Terminal Ltd. Return and send comments	1.40	415.00	581.00
Liu,Ke	Senior	United States	6/4/2024	US International Tax	Review LT Baskets Ltd. Return and send out comments	0.80	415.00	332.00
Liu,Ke	Senior	United States	6/4/2024	US International Tax	Second review FTX Digital Holdings (Singapore) Pte. Ltd. Trial balance and workpaper	0.80	415.00	332.00
Mensah,Josephine	Staff	United States	6/4/2024	US International Tax	FTX Compliance - self-reviewing returns	2.50	236.00	590.00
Mensah,Josephine	Staff	United States	6/4/2024	US International Tax	FTX Compliance - Updating returns for review comments	3.00	236.00	708.00
Mok,Wan Ling	Staff	United States	6/4/2024	US International Tax	Making updates and reprinting returns on OIT according to senior comments	1.10	236.00	259.60
Berman,Jake	Senior Manager	United States	6/4/2024	US Income Tax	Meeting to discuss follow ups for the international request list for 10/31/23 international compliance purposes. EY Attendees: J. Berman, G. Stefano, L. Lovelace, D. Katsnelson, P. Billings, R. Yang, S. Cushman, B. Mistler Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS).	0.90	683.00	614.70
Lovelace,Lauren	Partner/Principal	United States	6/4/2024	US International Tax	Meeting to discuss follow ups for the international request list for 10/31/23 international compliance purposes. EY Attendees: J. Berman, G. Stefano, L. Lovelace, D. Katsnelson, P. Billings, R. Yang, S. Cushman, B. Mistler Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS).	0.90	866.00	779.40
Neziroski,David	Associate	United States	6/4/2024	Fee/Employment Applications	Meeting to discuss open items on the fee applications EY Attendees: C. Ancona, C. Tong, D. Neziroski, H. Choudary	0.90	365.00	328.50
Suzuki,Jason	Senior Manager	Japan	6/4/2024	Non US Tax	Meeting to discuss 6th June FTX Japan Board of Directors preparation materials EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.00	683.00	683.00



**Exhibit A****Summary of Fees by Professional****For the Period June 1, 2024 through June 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Tong,Chia-Hui	Senior Manager	United States	6/4/2024	Fee/Employment Applications	Meeting to discuss open items on the fee applications EY Attendees: C. Ancona, C. Tong, D. Neziroski, H. Choudary	0.90	683.00	614.70
Babikian,Mher	Senior Manager	United States	6/4/2024	US Income Tax	Meeting to discuss latest status of FTX partnership compliance for 10/31/23 tax year EY Attendees: J. Berman, B. Mistler, M. Babikian	0.50	683.00	341.50
Katsnelson,David	Senior Manager	United States	6/4/2024	Transfer Pricing	Meeting to discuss follow ups for the international request list for 10/31/23 international compliance purposes. EY Attendees: J. Berman, G. Stefano, L. Lovelace, D. Katsnelson, P. Billings, R. Yang, S. Cushner, B. Mistler Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS).	0.90	683.00	614.70
Yang,Rachel Sim	Senior Manager	United States	6/4/2024	US International Tax	Meeting to discuss follow ups for the international request list for 10/31/23 international compliance purposes. EY Attendees: J. Berman, G. Stefano, L. Lovelace, D. Katsnelson, P. Billings, R. Yang, S. Cushner, B. Mistler Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS).	0.90	683.00	614.70
Mizutani,Rie	Manager	Japan	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss 6th June FTX Japan Board of Directors preparation materials EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.00	551.00	551.00
Mistler,Brian M	Manager	United States	6/4/2024	US Income Tax	Meeting to discuss follow ups for the international request list for 10/31/23 international compliance purposes. EY Attendees: J. Berman, G. Stefano, L. Lovelace, D. Katsnelson, P. Billings, R. Yang, S. Cushner, B. Mistler Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS).	0.90	551.00	495.90
Cushner,Sam	Manager	United States	6/4/2024	US International Tax	Meeting to discuss follow ups for the international request list for 10/31/23 international compliance purposes. EY Attendees: J. Berman, G. Stefano, L. Lovelace, D. Katsnelson, P. Billings, R. Yang, S. Cushner, B. Mistler Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS).	0.90	551.00	495.90
Mistler,Brian M	Manager	United States	6/4/2024	US Income Tax	Meeting to discuss latest status of FTX partnership compliance for 10/31/23 tax year EY Attendees: J. Berman, B. Mistler, M. Babikian	0.50	551.00	275.50
Billings,Phoebe	Manager	United States	6/4/2024	Transfer Pricing	Meeting to discuss follow ups for the international request list for 10/31/23 international compliance purposes. EY Attendees: J. Berman, G. Stefano, L. Lovelace, D. Katsnelson, P. Billings, R. Yang, S. Cushner, B. Mistler Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS).	0.90	551.00	495.90
Sakaguchi,Masato	Senior	Japan	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss 6th June FTX Japan Board of Directors preparation materials EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.00	415.00	415.00
Berman,Jake	Senior Manager	United States	6/4/2024	US Income Tax	Meeting to discuss latest status of FTX partnership compliance for 10/31/23 tax year EY Attendees: J. Berman, B. Mistler, M. Babikian	0.50	683.00	341.50
Choudary,Hira	Staff	United States	6/4/2024	Fee/Employment Applications	Meeting to discuss open items on the fee applications EY Attendees: C. Ancona, C. Tong, D. Neziroski, H. Choudary	0.90	236.00	212.40
Schwarzwlder,Christian	Senior Manager	Switzerland/Lichtenstein	6/4/2024	Non US Tax	FTX Europe AG: call regarding the impairment in the financial statements 22 and 23 and discussion how to proceed, EY attendees: J. Leston, C. Schwarzwlder, K. Wagner, D. Vasic EY Attendees: D. Vasic, K. Wagner, C. Schwarzwlder, J. Leston	0.50	683.00	341.50
Leston,Juan	Partner/Principal	Switzerland/Lichtenstein	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG: call regarding the impairment in the financial statements 22 and 23 and discussion how to proceed, EY attendees: J. Leston, C. Schwarzwlder, K. Wagner, D. Vasic EY Attendees: D. Vasic, K. Wagner, C. Schwarzwlder, J. Leston	0.50	866.00	433.00
Vasic,Dajana	Staff	Switzerland/Lichtenstein	6/4/2024	Non US Tax	FTX Europe AG: call regarding the impairment in the financial statements 22 and 23 and discussion how to proceed, EY attendees: J. Leston, C. Schwarzwlder, K. Wagner, D. Vasic EY Attendees: D. Vasic, K. Wagner, C. Schwarzwlder, J. Leston	0.50	236.00	118.00
Wagner,Kaspar	Manager	Switzerland/Lichtenstein	6/4/2024	Non US Tax	FTX Europe AG: call regarding the impairment in the financial statements 22 and 23 and discussion how to proceed, EY attendees: J. Leston, C. Schwarzwlder, K. Wagner, D. Vasic EY Attendees: D. Vasic, K. Wagner, C. Schwarzwlder, J. Leston	0.50	551.00	275.50
Mistler,Brian M	Manager	United States	6/4/2024	US Income Tax	Meeting discussing continued work on prep level TBs and the process needed to be used to fulfill the work. Along with other items that need more information so it can be handled adequately during the work process. EY Attendees: C. Feliciano, A. Karan, B. Mistler, J. Berman	0.30	551.00	165.30
Berman,Jake	Senior Manager	United States	6/4/2024	US Income Tax	Meeting discussing continued work on prep level TBs and the process needed to be used to fulfill the work. Along with other items that need more information so it can be handled adequately during the work process. EY Attendees: C. Feliciano, A. Karan, B. Mistler, J. Berman	0.30	683.00	204.90
Feliciano,Christopher	Staff	United States	6/4/2024	US Income Tax	Meeting discussing continued work on prep level TBs and the process needed to be used to fulfill the work. Along with other items that need more information so it can be handled adequately during the work process. EY Attendees: C. Feliciano, A. Karan, B. Mistler, J. Berman	0.30	236.00	70.80

**Exhibit A****Summary of Fees by Professional****For the Period June 1, 2024 through June 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Karan,Anna Suncheuri	Staff	United States	6/4/2024	Transfer Pricing	Meeting discussing continued work on prep level TBs and the process needed to be used to fulfill the work. Along with other items that need more information so it can be handled adequately during the work process. EY Attendees: C. Feliciano, A. Karan, B. Mistler, J. Berman	0.30	236.00	70.80
Suzuki,Jason	Senior Manager	Japan	6/4/2024	Non US Tax	Weekly conference call for FTX Japan catch up with S&C and A&M EY Attendees: J. Suzuki Other Attendees: S. Melamed (FTX Japan K.K.), D. Johnston (A&M),	0.50	683.00	341.50
Hammon,David Lane	Manager	United States	6/4/2024	Non US Tax	Meeting to go over Seychelles tax obligations with ACM. EY Attendees: N. Ossanolou, D. Hammon, J. Scott, Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Way (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	551.00	165.30
Wagner,Kaspar	Manager	Switzerland/Lichtenstein	6/4/2024	Non US Tax	FTX Europe AG: discussion regarding the impairment and tax risks in the Financial statements 2022 and 2023 and preparation for call with Juan Leston, EY attendees: K. Wagner, D. Vasic EY Attendees: D. Vasic, K. Wagner	2.00	551.00	1,102.00
Vasic,Dajana	Staff	Switzerland/Lichtenstein	6/4/2024	Non US Tax	FTX Europe AG: discussion regarding the impairment and tax risks in the Financial statements 2022 and 2023 and preparation for call with Juan Leston, EY attendees: K. Wagner, D. Vasic EY Attendees: D. Vasic, K. Wagner	2.00	236.00	472.00
Ossanolou,Nina Shehrezade	Manager	United States	6/4/2024	Non US Tax	Meeting to go over Seychelles tax obligations with ACM. EY Attendees: N. Ossanolou, D. Hammon, J. Scott, Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Way (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	551.00	165.30
Mizutani,Rie	Manager	Japan	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss consumption tax for FTX Japan KK EY Attendees: J. Suzuki, R. Mizutani	0.60	551.00	330.60
Scott,James	Client Serving Contractor JS	United States	6/4/2024	US Income Tax	Meeting to go over Seychelles tax obligations with ACM. EY Attendees: N. Ossanolou, D. Hammon, J. Scott, Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Way (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	600.00	180.00
Suzuki,Jason	Senior Manager	Japan	6/4/2024	Non US Tax	Meeting to discuss consumption tax for FTX Japan KK EY Attendees: J. Suzuki, R. Mizutani	0.60	683.00	409.80
Dugas,Annie	Manager	Seychelles	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to go over Seychelles tax obligations with ACM. EY Attendees: N. Ossanolou, D. Hammon, J. Scott, Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Way (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	551.00	165.30
Bastienne,Oliver	Partner/Principal	Seychelles	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to go over Seychelles tax obligations with ACM. EY Attendees: N. Ossanolou, D. Hammon, J. Scott, Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Way (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	866.00	259.80
Ramakalawan, Rachel	Staff	Seychelles	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to go over Seychelles tax obligations with ACM. EY Attendees: N. Ossanolou, D. Hammon, J. Scott, Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Way (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	236.00	70.80
Chang-Way,Amanda	Manager	Seychelles	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to go over Seychelles tax obligations with ACM. EY Attendees: N. Ossanolou, D. Hammon, J. Scott, Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Way (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	551.00	165.30
Engelbrecht, Kevin	Senior Manager	Seychelles	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to go over Seychelles tax obligations with ACM. EY Attendees: N. Ossanolou, D. Hammon, J. Scott, Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Way (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	683.00	204.90
Dugas, Tara	Senior	Seychelles	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to go over Seychelles tax obligations with ACM. EY Attendees: N. Ossanolou, D. Hammon, J. Scott, Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Way (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	415.00	124.50
Houareau,Tina	Senior	Seychelles	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to go over Seychelles tax obligations with ACM. EY Attendees: N. Ossanolou, D. Hammon, J. Scott, Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Way (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	415.00	124.50
Chang-Way,Amanda	Manager	Seychelles	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep. – Validating potential interest payable to SRC - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Way (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.50	551.00	275.50

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Dugas,Annie	Manager	Seychelles	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep Meeting and Meeting with client – Validating potential interest payable to SRC - Attendees; Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.50	551.00	275.50
Engelbrecht, Kevin	Senior Manager	Seychelles	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep Meeting and Meeting with client – Validating potential interest payable to SRC - Attendees; Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.50	683.00	341.50
Bastienne, Oliver	Partner/Principal	Seychelles	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep Meeting and Meeting with client – Validating potential interest payable to SRC - Attendees; Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.50	866.00	433.00
Ramakalawan, Rachel	Staff	Seychelles	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep Meeting and Meeting with client – Validating potential interest payable to SRC - Attendees; Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.50	236.00	118.00
Dugas, Tara	Senior	Seychelles	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep Meeting and Meeting with client – Validating potential interest payable to SRC - Attendees; Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.50	415.00	207.50
Hoareau, Tina	Senior	Seychelles	6/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep Meeting and Meeting with client – Validating potential interest payable to SRC - Attendees; Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.50	415.00	207.50
Di Stefano, Giulia	Senior	United States	6/5/2024	Transfer Pricing	Internal meeting for different workstreams to go over the status of foreign entities. EY Attendees: N. Ossanlou, A. Bost, B. Mistler, B. Frapolly, D. Katsnelson, D. Hammon, D. McComber, G. Stefano, J. Berman, L. Lovelace, M. Zhuo, M. Watkins, R. Yang, R. Huang, S. Cushner	0.50	415.00	207.50
Bailey, Doug	Partner/Principal	United States	6/5/2024	US International Tax	Tax issues arising from the initiation and handling of the liquidating trust.	3.80	866.00	3,290.80
Bailey, Doug	Partner/Principal	United States	6/5/2024	US International Tax	Tax issues linked to the establishment and operation of the liquidating trust.	3.90	866.00	3,377.40
Ancona, Christopher	Senior	United States	6/5/2024	Project Management Office Transition	Follow up on action items related to project status after call with tax workstreams	0.80	415.00	332.00
Ancona, Christopher	Senior	United States	6/5/2024	Project Management Office Transition	Correspondance with EY Tax workstreams regarding status of tax compliance deliverables for upcoming deadlines	1.20	415.00	498.00
Ancona, Christopher	Senior	United States	6/5/2024	Project Management Office Transition	Edits to project workflow runbook for upcoming compliance deadlines	1.60	415.00	664.00
Ancona, Christopher	Senior	United States	6/5/2024	Project Management Office Transition	Updating One Source Global methodology dashboards for outstanding tax deliverables	1.30	415.00	539.50
Ancona, Christopher	Senior	United States	6/5/2024	Project Management Office Transition	Correspondance with EY tax workstreams regarding outstanding tax deliverable items	0.70	415.00	290.50
Ancona, Christopher	Senior	United States	6/5/2024	Project Management Office Transition	Updates to the June stakeholder reporting package for latest commentary from tax workstreams	2.10	415.00	871.50
Ancona, Christopher	Senior	United States	6/5/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Babikian, M. Borts, N. Ossanlou, T. Shea, W. Bieganski	0.20	415.00	83.00
Louie, Alexis P	Staff	United States	6/5/2024	US State and Local Tax	Drafted two West Virginia annual report renewal instructions for two FTX entities.	2.00	236.00	472.00
Hall, Emily Melissa	Senior	United States	6/5/2024	US State and Local Tax	Follow-up email to M. Cilia (FTX) requesting support data for nexus study.	0.10	415.00	41.50
Hall, Emily Melissa	Senior	United States	6/5/2024	US State and Local Tax	Drafted email to M. Cilia (FTX) confirming status of Washington Business & Occupation tax filing.	0.10	415.00	41.50
Hall, Emily Melissa	Senior	United States	6/5/2024	US State and Local Tax	Sent email to J. Fletcher (EY) concerning Illinois Secretary of State franchise tax submission for FTX entity and approach.	0.30	415.00	124.50
Hall, Emily Melissa	Senior	United States	6/5/2024	US State and Local Tax	Reviewed additional rejection letter sent from Illinois Secretary of State to determine re-filing approach.	0.40	415.00	166.00

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hall, Emily Melissa	Senior	United States	6/5/2024	US State and Local Tax	Compiled Illinois franchise tax forms and federal tax returns in updated submission package to Illinois Secretary of State.	0.70	415.00	290.50
Hall, Emily Melissa	Senior	United States	6/5/2024	US State and Local Tax	Sent email to M. Cilia (FTX) with updated Illinois franchise tax submission package and instructions.	0.40	415.00	166.00
Musano, Matthew Albert	Senior Manager	United States	6/5/2024	US State and Local Tax	Provided response to J. Scott (EY) and D. Bailey (EY) concerning income inclusion considerations for state purposes.	0.20	683.00	136.60
Huang, Vanesa	Senior	United States	6/5/2024	US State and Local Tax	Drafted annual report calendar for all annual reports for FTX entities that EY has been tracking as requested by E. Hall (EY) for state nexus purposes.	2.10	415.00	871.50
Bieganski, Walter	Client Serving Contractor WB	United States	6/5/2024	US State and Local Tax	Revised work plan regarding trust formation and distribution for state tax implications.	2.00	200.00	400.00
Bieganski, Walter	Client Serving Contractor WB	United States	6/5/2024	US State and Local Tax	Review of outline with respect to trust tax issues for state tax implications.	0.50	200.00	100.00
Madras, Hussain	Senior Manager	India	6/5/2024	Non US Tax	Responding to queries in relation to Quoine India with respect to compliances with US International tax	0.80	683.00	546.40
Vasic, Dajana	Staff	Switzerland/Lichtenstein	6/5/2024	Non US Tax	FTX Europe: view Feedback from Christian re SAPA Ruling to lawyers	3.70	236.00	873.20
Wagner, Kaspar	Manager	Switzerland/Lichtenstein	6/5/2024	Non US Tax	FTX Europe: Accounting perspective Assessment of Financial Statements 2022 and 2023 - draft email to client based on internal clarifications with accounting specialists	1.50	551.00	826.50
Schwarzwälder, Christian	Senior Manager	Switzerland/Lichtenstein	6/5/2024	Non US Tax	FTX Europe AG / FS 2022&2023: review e-mail Juan regarding impairment or not under Swiss accounting law; check consistency with earlier assessments	0.80	683.00	546.40
McComber, Donna	National Partner/Principal	United States	6/5/2024	Transfer Pricing	Analysis of Japan APA meeting with TRTB	0.30	1,040.00	312.00
Bost, Anne	Managing Director	United States	6/5/2024	Transfer Pricing	Follow up from internal meeting for different workstreams to go over the status of foreign entities	1.50	814.00	1,221.00
Bost, Anne	Managing Director	United States	6/5/2024	Transfer Pricing	Review updates on status of FTX Japan advance pricing agreement	2.60	814.00	2,116.40
Inker, Brian	Senior	United States	6/5/2024	Transfer Pricing	Review and updates of FY22 TP compliance memos and mass email drafts v5	3.10	415.00	1,286.50
Borts, Michael	Managing Director	United States	6/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Cross team analyze : RLKS (Mary Cilia), A&M (J. Casey), S&C (E. Simpson), EY: (D. Hammon, J. Scott, Bode, Michael)	0.10	814.00	81.40
Asim, Malik Umer	Senior	United States	6/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of FTX EMEA entity May 2024 MOR and drafting of the email for approval to Juerg and RLKS	0.50	415.00	207.50
Leston, Juan	Partner/Principal	Switzerland/Lichtenstein	6/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Accounting topics for closing 2022	2.00	866.00	1,732.00
Geisler, Arthur	Staff	Switzerland/Lichtenstein	6/5/2024	Value Added Tax	FTX Europe AG : updating YE OGM Workflow with the VAT return Q1.24	0.20	236.00	47.20
Geisler, Arthur	Staff	Switzerland/Lichtenstein	6/5/2024	Value Added Tax	FTX Certificates GmbH : updating YE OGM Workflow with the VAT return Q1.24	0.10	236.00	23.60
Geisler, Arthur	Staff	Switzerland/Lichtenstein	6/5/2024	Value Added Tax	FTX Switzerland GmbH : updating YE OGM Workflow with the VAT return Q1.24	0.20	236.00	47.20
Tong, Chia-Hui	Senior Manager	United States	6/5/2024	Project Management Office Transition	Prepare for internal team leads talk points	1.20	683.00	819.60
Tong, Chia-Hui	Senior Manager	United States	6/5/2024	Project Management Office Transition	Work on weekly status update	1.10	683.00	751.30
Tong, Chia-Hui	Senior Manager	United States	6/5/2024	Project Management Office Transition	Continue work on activity tracker open items	0.50	683.00	341.50
Allen, Jenefer Michelle	Staff	United States	6/5/2024	Non US Tax	Correct import template; import new deliverables; register new users with My EY in order to provide access to OGM	0.50	236.00	118.00
Hammon, David Lane	Manager	United States	6/5/2024	Non US Tax	Correspondences concerning the status of the FY22 financial statements needed to prepare the FY22 tax returns for the FTX Swiss entities.	0.40	551.00	220.40
Hammon, David Lane	Manager	United States	6/5/2024	Non US Tax	Review of reset of world slide in weekly PMO deck to understand any updates impacting the compliance of the FTX foreign entities.	0.20	551.00	110.20
Hammon, David Lane	Manager	United States	6/5/2024	Non US Tax	Correspondences regarding suggested approach for potentially withdrawing the BAPA application for FTX Japan and Quoine Singapore.	0.30	551.00	165.30
Hammon, David Lane	Manager	United States	6/5/2024	Non US Tax	Correspondences regarding status/next steps for addressing outstanding filings of the FTX foreign entities. Status updates to reported on in the June stakeholder reporting package.	1.70	551.00	936.70
Ossanolou, Nina Shehrezade	Manager	United States	6/5/2024	Non US Tax	June SRP Payroll update and recon	1.30	551.00	716.30
Ossanolou, Nina Shehrezade	Manager	United States	6/5/2024	Non US Tax	Preparation of the Global tax slide for the weekly meeting/touchpoint with A&M.	0.30	551.00	165.30
Suzuki, Jason	Senior Manager	Japan	6/5/2024	Non US Tax	Email correspondence with B. Spitz related to Quoine Vietnam fixed assets	0.40	683.00	273.20
Suzuki, Jason	Senior Manager	Japan	6/5/2024	Non US Tax	Email correspondence with M. Cilia and S. Melamed regarding FTX Japan KK advance pricing agreement	0.30	683.00	204.90
Mizutani, Rie	Manager	Japan	6/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Monthly closing entry preparation for April_FTX JP KK_2	2.30	551.00	1,267.30
Mizutani, Rie	Manager	Japan	6/5/2024	ACR Bookkeeping/ACR Statutory Reporting	I/C balance revaluation to explain the JFSA_3	1.10	551.00	606.10
Sakaguchi, Masato	Senior	Japan	6/5/2024	ACR Bookkeeping/ACR Statutory Reporting	For completing FTX Japan Holdings May 2024 monthly closing, invoices and each bank statement collecting and confirmation to input bank movement journal entries to the accounting system	3.60	415.00	1,494.00

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Sakaguchi,Masato	Senior	Japan	6/5/2024	ACR Bookkeeping/ACR Statutory Reporting	For completing FTX Japan KK May 2024 monthly closing, invoices and each bank statement collecting and confirmation to input bank movement journal entries to the accounting system	3.90	415.00	1,618.50
Sakaguchi,Masato	Senior	Japan	6/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Check and Post journal entries	2.20	415.00	913.00
Ashihara,Kae	Staff	Japan	6/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare Daily bank file from June 3 to June 4 for reporting JFSA	2.40	236.00	566.40
Ashihara,Kae	Staff	Japan	6/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Acquire bank balance vouchers to prepare daily bank file for June 4	1.90	236.00	448.40
Ashihara,Kae	Staff	Japan	6/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Setup work to acquire bank balance vouchers	2.40	236.00	566.40
Noda,Sachiho	Staff	Japan	6/5/2024	Non US Tax	Recording the meeting on the FTX MTG tracker-2	3.80	236.00	896.80
Goto,Keisuke	Senior Manager	Japan	6/5/2024	Transfer Pricing	Confirm the corporate tax filing status for the APA covered years and rollback years in relation to Japan-Singapore Bilateral APA support for FTX Japan KK.	1.30	683.00	887.90
Ijuin,Ayane	Staff	Japan	6/5/2024	Transfer Pricing	Prepare an English summary of the MTG with the Tokyo Regional Taxation Bureau held in April 2024 in relation to Japan-Singapore Bilateral APA support for FTX Japan KK	1.60	236.00	377.60
Lowery,Kristie L	National Partner/Principal	United States	6/5/2024	Payroll Tax	Review of latest version of FTX Tax Disclosure with changes from Sullivan and Cromwell.	1.80	1,040.00	1,872.00
Lowery,Kristie L	National Partner/Principal	United States	6/5/2024	Payroll Tax	Research and updates to latest version of FTX Tax Disclosure from Sullivan and Cromwell.	1.30	1,040.00	1,352.00
Lowery,Kristie L	National Partner/Principal	United States	6/5/2024	Payroll Tax	Research of sample employee claim with sample customer claim and issues associated with each claim to determine if customer claim should be classified as employee for tax and reporting purposes.	2.60	1,040.00	2,704.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/5/2024	Payroll Tax	Summary email communication on open sample employee claims items for Kathryn Schulte (FTX)	1.20	683.00	819.60
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/5/2024	Payroll Tax	Ledger Holdings IRS audit response to Ledger team.	0.40	683.00	273.20
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/5/2024	Payroll Tax	Detail review of latest version of FTX Tax disclosure and updates with Employee Claim information.	1.60	683.00	1,092.80
Short,Victoria	Manager	United States	6/5/2024	Payroll Tax	Follow up with VA DOL on outstanding issue payroll tax account	0.60	551.00	330.60
Short,Victoria	Manager	United States	6/5/2024	Payroll Tax	Review new notices received relating to payroll tax accounts	0.40	551.00	220.40
Ferris,Tara	Partner/Principal	United States	6/5/2024	Information Reporting	Review of revenue rulings regarding tax forms, review of tax disclosures,	2.00	866.00	1,732.00
Poloner,Seth	Managing Director	United States	6/5/2024	Information Reporting	Research re information reporting	0.60	814.00	488.40
Poloner,Seth	Managing Director	United States	6/5/2024	Information Reporting	Review and mark up tax disclosure	0.80	814.00	651.20
Espley-Ault,Olivia	Senior Manager	BBC Region	6/5/2024	Non US Tax	Read email from Tiffany Mc Phee regarding trusts and respond to Tiffany via email.	0.20	683.00	136.60
Espley-Ault,Olivia	Senior Manager	BBC Region	6/5/2024	Non US Tax	Review draft BVI ES submissions prepared by Mark Sangster. Provide email response to Mark Sangster with comments	1.20	683.00	819.60
Sangster,Mark	Senior	BBC Region	6/5/2024	Non US Tax	FTX deliverable - drafting email to David and team for approval prior to sending to FFP	0.30	415.00	124.50
Berman,Jake	Senior Manager	United States	6/5/2024	US Income Tax	Reviewing latest iteration of the digital tax asset analysis for gain loss for 10/31/23 period	1.60	683.00	1,092.80
Berman,Jake	Senior Manager	United States	6/5/2024	US Income Tax	Updates to federal request list after received documentation from RLKS	0.20	683.00	136.60
Scott,James	Client Serving Contractor JS	United States	6/5/2024	Non US Tax	Non-US compliance review related to debtor and non-debtor entities to assess open items and related action	0.70	600.00	420.00
Feliciano,Christopher	Staff	United States	6/5/2024	US Income Tax	Work done on Specific entities' TB Inputs	2.20	236.00	519.20
Mistler,Brian M	Manager	United States	6/5/2024	US Income Tax	Preparation of notes for digital asset walkthrough	0.70	551.00	385.70
Gorman,Doug	Manager	United States	6/5/2024	Technology	Pre-processing of new post-petition crypto sales file provided for activity through April 2024 to support Profit & Loss calculation of crypto activity for FTX entity	2.60	551.00	1,432.60
Sreenivas Katikireddi,Teja	Senior	United States	6/5/2024	Technology	Test the amounts script by comparing its results against various cryptocurrencies. This manual comparison ensures that numbers are as expected	3.30	415.00	1,369.50
Yeom,Sunny	Senior	United States	6/5/2024	Technology	Continue making the update to "GetCostBasis - April"	3.70	415.00	1,535.50
Yeom,Sunny	Senior	United States	6/5/2024	Technology	Continue studying the previous query logic used in legacy code focusing on FIFO steps	2.30	415.00	954.50
Cushman,Sam	Manager	United States	6/5/2024	US International Tax	Continue to review and prepare info request that was sent to FTX.	1.20	551.00	661.20
Cushman,Sam	Manager	United States	6/5/2024	US International Tax	Review Forms for international compliance	1.60	551.00	881.60
He,Ileana	Senior	United States	6/5/2024	US International Tax	Updates need and review updated workpaper and return	3.00	415.00	1,245.00
Karan,Anna Suncheuri	Staff	United States	6/5/2024	US Income Tax	Continued working on putting together the tax return workbook for federal tax return.	3.90	236.00	920.40
Karan,Anna Suncheuri	Staff	United States	6/5/2024	US Income Tax	Layering in adjusting entries to tax return workpaper for the federal tax return.	1.30	236.00	306.80
Lammey,Caitlin	Senior	United States	6/5/2024	US International Tax	Reviewing and printing FTW returns	1.90	415.00	788.50

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Liu,Ke	Senior	United States	6/5/2024	US International Tax	Confirm 1 page filing for dormant entities	0.20	415.00	83.00
Liu,Ke	Senior	United States	6/5/2024	US International Tax	Second review GG Trading Terminal Ltd. Return	0.60	415.00	249.00
Liu,Ke	Senior	United States	6/5/2024	US International Tax	Second review LT Baskets Ltd. Return	0.20	415.00	83.00
Mensah,Josephine	Staff	United States	6/5/2024	US International Tax	FTX Compliance - self-reviewing 3 returns	2.00	236.00	472.00
Mensah,Josephine	Staff	United States	6/5/2024	US International Tax	FTX Compliance - updating 3 returns upon receipt of review comments	3.00	236.00	708.00
Mok,Wan Ling	Staff	United States	6/5/2024	US International Tax	Worked on OIT and reprinted forms	1.30	236.00	306.80
Mok,Wan Ling	Staff	United States	6/5/2024	US International Tax	Worked on prepping the PBC TB to be used for prepping a 5471 return	1.80	236.00	424.80
Yang,Rachel Sim	Senior Manager	United States	6/5/2024	US International Tax	Return control list for TY23 review	0.50	683.00	341.50
Frapolly,Brody	Staff	United States	6/5/2024	Transfer Pricing	Internal meeting for different workstreams to go over the status of foreign entities. EY Attendees: N. Ossanlou, A. Bost, B. Mistler, B. Frapolly, D. Katsnelson, D. Hammon, D. McComber, G. Stefano, J. Berman, L. Lovelace, M. Zhuo, M. Watkins, R. Yang, R. Huang, S. Cushner	0.50	236.00	118.00
Katsnelson,David	Senior Manager	United States	6/5/2024	Transfer Pricing	Internal meeting for different workstreams to go over the status of foreign entities. EY Attendees: N. Ossanlou, A. Bost, B. Mistler, B. Frapolly, D. Katsnelson, D. Hammon, D. McComber, G. Stefano, J. Berman, L. Lovelace, M. Zhuo, M. Watkins, R. Yang, R. Huang, S. Cushner	0.50	683.00	341.50
Ossanlou,Nina Shehrezade	Manager	United States	6/5/2024	Non US Tax	Internal meeting for different workstreams to go over the status of foreign entities. EY Attendees: N. Ossanlou, A. Bost, B. Mistler, B. Frapolly, D. Katsnelson, D. Hammon, D. McComber, G. Stefano, J. Berman, L. Lovelace, M. Zhuo, M. Watkins, R. Yang, R. Huang, S. Cushner	0.50	551.00	275.50
Mensah,Josephine	Staff	United States	6/5/2024	US International Tax	Meeting to go over review comments for returns prepared EY Attendees: J. Mensah, I. He	0.70	236.00	165.20
He,Ileana	Senior	United States	6/5/2024	US International Tax	Meeting to go over review comments for returns prepared EY Attendees: J. Mensah, I. He	0.70	415.00	290.50
Mistler,Brian M	Manager	United States	6/5/2024	US Income Tax	Internal meeting for different workstreams to go over the status of foreign entities. EY Attendees: N. Ossanlou, A. Bost, B. Mistler, B. Frapolly, D. Katsnelson, D. Hammon, D. McComber, G. Stefano, J. Berman, L. Lovelace, M. Zhuo, M. Watkins, R. Yang, R. Huang, S. Cushner	0.50	551.00	275.50
Bost,Anne	Managing Director	United States	6/5/2024	Transfer Pricing	Internal meeting for different workstreams to go over the status of foreign entities. EY Attendees: N. Ossanlou, A. Bost, B. Mistler, B. Frapolly, D. Katsnelson, D. Hammon, D. McComber, G. Stefano, J. Berman, L. Lovelace, M. Zhuo, M. Watkins, R. Yang, R. Huang, S. Cushner	0.50	814.00	407.00
Ossanlou,Nina Shehrezade	Manager	United States	6/5/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Babikian, M. Borts, N. Ossanlou, T. Shea, W. Bieganski	0.20	551.00	110.20
Borts,Michael	Managing Director	United States	6/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Babikian, M. Borts, N. Ossanlou, T. Shea, W. Bieganski	0.20	814.00	162.80
Bieganski,Walter	Client Serving Contractor WB	United States	6/5/2024	US State and Local Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Babikian, M. Borts, N. Ossanlou, T. Shea, W. Bieganski	0.20	200.00	40.00
Shea JR,Thomas M	Partner/Principal	United States	6/5/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Babikian, M. Borts, N. Ossanlou, T. Shea, W. Bieganski	0.20	866.00	173.20

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Lowery,Kristie L	National Partner/Principal	United States	6/5/2024	Payroll Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Babikian, M. Borts, N. Ossanolou, T. Shea, W. Bieganski	0.20	1,040.00	208.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/5/2024	Payroll Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Babikian, M. Borts, N. Ossanolou, T. Shea, W. Bieganski	0.20	683.00	136.60
Babikian,Mher	Senior Manager	United States	6/5/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Babikian, M. Borts, N. Ossanolou, T. Shea, W. Bieganski	0.20	683.00	136.60
Musano,Matthew Albert	Senior Manager	United States	6/5/2024	US State and Local Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Babikian, M. Borts, N. Ossanolou, T. Shea, W. Bieganski	0.20	683.00	136.60
Mistler,Brian M	Manager	United States	6/5/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Babikian, M. Borts, N. Ossanolou, T. Shea, W. Bieganski	0.20	551.00	110.20
Tong,Chia-Hui	Senior Manager	United States	6/5/2024	Project Management Office Transition	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Babikian, M. Borts, N. Ossanolou, T. Shea, W. Bieganski	0.20	683.00	136.60
Scott,James	Client Serving Contractor JS	United States	6/5/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Babikian, M. Borts, N. Ossanolou, T. Shea, W. Bieganski	0.20	600.00	120.00
Choudary,Hira	Staff	United States	6/5/2024	Project Management Office Transition	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Babikian, M. Borts, N. Ossanolou, T. Shea, W. Bieganski	0.20	236.00	47.20
Hall,Emily Melissa	Senior	United States	6/5/2024	Payroll Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Babikian, M. Borts, N. Ossanolou, T. Shea, W. Bieganski	0.20	415.00	83.00



## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Berman,Jake	Senior Manager	United States	6/5/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Babikian, M. Borts, N. Ossanolou, T. Shea, W. Bieganski	0.20	683.00	136.60
Katsnelson,David	Senior Manager	United States	6/5/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Babikian, M. Borts, N. Ossanolou, T. Shea, W. Bieganski	0.20	683.00	136.60
Hammon,David Lane	Manager	United States	6/5/2024	Non US Tax	Internal meeting for different workstreams to go over the status of foreign entities. EY Attendees: N. Ossanolou, A. Bost, B. Mistler, B. Frapolly, D. Katsnelson, D. Hammon, D. McComber, G. Stefano, J. Berman, L. Lovelace, M. Zhuo, M. Watkins, R. Yang, R. Huang, S. Cushner	0.50	551.00	275.50
Mizutani,Rie	Manager	Japan	6/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss Quoine Vietnam fixed assets request from Grant Thornton EY Attendees: J. Suzuki, R. Mizutani	0.40	551.00	220.40
Suzuki,Jason	Senior Manager	Japan	6/5/2024	Non US Tax	Meeting to discuss Quoine Vietnam fixed assets request from Grant Thornton EY Attendees: J. Suzuki, R. Mizutani	0.40	683.00	273.20
Mizutani,Rie	Manager	Japan	6/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Planning purposes internal post discussion of meeting with Zelos auditor to discuss audited financial statements preparation for FTX Japan KK EY Attendees: J. Suzuki, R. Mizutani	0.80	551.00	440.80
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/5/2024	Payroll Tax	Discussion on sample employee and customer claim research and validation. EY Attendees: K. Wrenn, K. Lowery, R. Walker	0.60	683.00	409.80
Lowery,Kristie L	National Partner/Principal	United States	6/5/2024	Payroll Tax	Discussion on sample employee and customer claim research and validation. EY Attendees: K. Wrenn, K. Lowery, R. Walker	0.60	1,040.00	624.00
Walker,Rachael Leigh Braswell	Partner/Principal	United States	6/5/2024	Payroll Tax	Discussion on sample employee and customer claim research and validation. EY Attendees: K. Wrenn, K. Lowery, R. Walker	0.60	866.00	519.60
Suzuki,Jason	Senior Manager	Japan	6/5/2024	Non US Tax	Planning purposes internal post discussion of meeting with Zelos auditor to discuss audited financial statements preparation for FTX Japan KK EY Attendees: J. Suzuki, R. Mizutani	0.80	683.00	546.40
Wagner,Kaspar	Manager	Switzerland/Lichtenstein	6/5/2024	Non US Tax	Swiss Entities: Call with Jürg Bavaud (Client) re compliance status 2022 and following, thereafter update Team US accordingly EY Attendees: K. Wagner Other Attendees: J. Bavaud (FTX),	0.90	551.00	495.90
Sakaguchi,Masato	Senior	Japan	6/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to hand over preparation entries of Crypto movement EY Attendees: K. Ashihara, M. Sakaguchi	0.30	415.00	124.50
Ashihara,Kae	Staff	Japan	6/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to hand over preparation entries of Crypto movement EY Attendees: K. Ashihara, M. Sakaguchi	0.30	236.00	70.80
Mizutani,Rie	Manager	Japan	6/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting with Zelos auditor to discuss audited financial statements preparation for FTX Japan KK EY Attendees: J. Suzuki, R. Mizutani Other Attendees: S. Melamed (FTX Japan K.K.),	0.80	551.00	440.80
Suzuki,Jason	Senior Manager	Japan	6/5/2024	Non US Tax	Meeting with Zelos auditor to discuss audited financial statements preparation for FTX Japan KK EY Attendees: J. Suzuki, R. Mizutani Other Attendees: S. Melamed (FTX Japan K.K.),	0.80	683.00	546.40
Suzuki,Jason	Senior Manager	Japan	6/5/2024	Non US Tax	Meeting to discuss continuation of advance pricing agreement for FTX Japan KK with Quoine PTE EY Attendees: J. Suzuki Other Attendees: S. Melamed (FTX Japan K.K.),	0.80	683.00	546.40
Zhuo,Melody	Staff	United States	6/5/2024	US International Tax	Internal meeting for different workstreams to go over the status of foreign entities. EY Attendees: N. Ossanolou, A. Bost, B. Mistler, B. Frapolly, D. Katsnelson, D. Hammon, D. McComber, G. Stefano, J. Berman, L. Lovelace, M. Zhuo, M. Watkins, R. Yang, R. Huang, S. Cushner	0.50	236.00	118.00
Berman,Jake	Senior Manager	United States	6/5/2024	US Income Tax	Internal meeting for different workstreams to go over the status of foreign entities. EY Attendees: N. Ossanolou, A. Bost, B. Mistler, B. Frapolly, D. Katsnelson, D. Hammon, D. McComber, G. Stefano, J. Berman, L. Lovelace, M. Zhuo, M. Watkins, R. Yang, R. Huang, S. Cushner	0.50	683.00	341.50
Yang,Rachel Sim	Senior Manager	United States	6/5/2024	US International Tax	Internal meeting for different workstreams to go over the status of foreign entities. EY Attendees: N. Ossanolou, A. Bost, B. Mistler, B. Frapolly, D. Katsnelson, D. Hammon, D. McComber, G. Stefano, J. Berman, L. Lovelace, M. Zhuo, M. Watkins, R. Yang, R. Huang, S. Cushner	0.50	683.00	341.50

**Exhibit A****Summary of Fees by Professional****For the Period June 1, 2024 through June 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
McComber, Donna	National Partner/Principal	United States	6/5/2024	Transfer Pricing	Internal meeting for different workstreams to go over the status of foreign entities. EY Attendees: N. Ossanlou, A. Bost, B. Mistler, B. Frapolly, D. Katsnelson, D. Hammon, D. McComber, G. Stefano, J. Berman, L. Lovelace, M. Zhuo, M. Watkins, R. Yang, R. Huang, S. Cushner	0.50	1,040.00	520.00
Lovelace, Lauren	Partner/Principal	United States	6/5/2024	US International Tax	Internal meeting for different workstreams to go over the status of foreign entities. EY Attendees: N. Ossanlou, A. Bost, B. Mistler, B. Frapolly, D. Katsnelson, D. Hammon, D. McComber, G. Stefano, J. Berman, L. Lovelace, M. Zhuo, M. Watkins, R. Yang, R. Huang, S. Cushner	0.50	866.00	433.00
Cushner, Sam	Manager	United States	6/5/2024	US International Tax	Internal meeting for different workstreams to go over the status of foreign entities. EY Attendees: N. Ossanlou, A. Bost, B. Mistler, B. Frapolly, D. Katsnelson, D. Hammon, D. McComber, G. Stefano, J. Berman, L. Lovelace, M. Zhuo, M. Watkins, R. Yang, R. Huang, S. Cushner	0.50	551.00	275.50
Watkins, Michael	Managing Director	United States	6/5/2024	Non US Tax	Internal meeting for different workstreams to go over the status of foreign entities. EY Attendees: N. Ossanlou, A. Bost, B. Mistler, B. Frapolly, D. Katsnelson, D. Hammon, D. McComber, G. Stefano, J. Berman, L. Lovelace, M. Zhuo, M. Watkins, R. Yang, R. Huang, S. Cushner	0.50	814.00	407.00
Huang, Ricki	Senior	United States	6/5/2024	US Income Tax	Internal meeting for different workstreams to go over the status of foreign entities. EY Attendees: N. Ossanlou, A. Bost, B. Mistler, B. Frapolly, D. Katsnelson, D. Hammon, D. McComber, G. Stefano, J. Berman, L. Lovelace, M. Zhuo, M. Watkins, R. Yang, R. Huang, S. Cushner	0.50	415.00	207.50
S. Figueroa, Carolina	Senior	United States	6/5/2024	Transfer Pricing	Drafting the general ideas on the post-Bankruptcy allocation with a potential structure	3.90	415.00	1,618.50
S. Figueroa, Carolina	Senior	United States	6/5/2024	Transfer Pricing	Review the general ideas outline in the potential structure	0.20	415.00	83.00
Di Stefano, Giulia	Senior	United States	6/6/2024	Transfer Pricing	Review part one of the compliance memo	0.50	415.00	207.50
Di Stefano, Giulia	Senior	United States	6/6/2024	Transfer Pricing	Meeting to confirm the entities in scope and respective EY/third party contacts for transfer pricing documentation and CbCR processes. EY Attendees: B. Inker, D. Katsnelson, D. Hammon, G. Stefano, L. O'Reilly	0.60	415.00	249.00
Di Stefano, Giulia	Senior	United States	6/6/2024	Transfer Pricing	Meeting to discuss CbCR countries and if EY is responsible for documentation or if it is to be completed by a third party. EY Attendees: L. O'Reilly, B. Inker, D. Katsnelson, D. Hammon, G. Stefano	0.50	415.00	207.50
Bailey, Doug	Partner/Principal	United States	6/6/2024	US International Tax	Tax issues associated with the inception and oversight of the liquidating trust.	3.60	866.00	3,117.60
Bailey, Doug	Partner/Principal	United States	6/6/2024	US International Tax	Tax issues tied to the formation and running of the liquidating trust.	3.70	866.00	3,204.20
Ancona, Christopher	Senior	United States	6/6/2024	Project Management Office Transition	Consolidation of tax workstream tax work items detail for FTX reporting	2.80	415.00	1,162.00
Ancona, Christopher	Senior	United States	6/6/2024	Project Management Office Transition	Additional email correspondence with EY tax workstreams regarding outstanding items related to upcoming tax deliverables	0.90	415.00	373.50
Hall, Emily Melissa	Senior	United States	6/6/2024	US State and Local Tax	Updated nexus consideration summary based on review comments.	2.90	415.00	1,203.50
Hall, Emily Melissa	Senior	United States	6/6/2024	US State and Local Tax	Sent email to V. Huang (EY) clarifying whether an entity included in the annual report schedule is associated with FTX.	0.20	415.00	83.00
Sarte, Angel Lyne	Staff	Gibraltar	6/6/2024	Payroll Tax	Preparation of June 2024 gross to net schedules + communication with EY US team on the same + Sending out of payslips; Preparation of payment remittance online form for June 2024	2.00	236.00	472.00
Perez, Ellen Joy	Senior	Gibraltar	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	ZUBR Exchange Ltd -Preparation of monthly Management accounts - May 2024	2.50	415.00	1,037.50
Perez, Ellen Joy	Senior	Gibraltar	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	ZUBR Exchange Ltd - Preparation of monthly trial balance and various Journal entries - May 2024	2.50	415.00	1,037.50
Perez, Ellen Joy	Senior	Gibraltar	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	ZUBR Exchange Ltd - Preparation of Schedule of payable- May	2.00	415.00	830.00
Rumford, Neil	Partner/Principal	Gibraltar	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Zubr Exchange Ltd - Review of MOR for May 2024	0.50	866.00	433.00
Mallwitz, Katharina	Senior	Germany	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of Klarpay bank in Euro currency in preparation for the Monthly Operating Report (MOR) for May 2024.	1.00	415.00	415.00
Mallwitz, Katharina	Senior	Germany	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of Klarpay bank in Swiss Franc currency in preparation for the Monthly Operating Report (MOR) for May 2024	1.00	415.00	415.00
Andriani, Margherita	Senior Manager	Germany	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Review bookkeeping for Mai 2024 in particular in connection with the release of the intercompany liability.	0.50	683.00	341.50
Nguyen, Thinh	Staff	Germany	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare an email to the Central Team to submit the Monthly Operating Report (MOR) for May 2024.	0.80	236.00	188.80
Nguyen, Thinh	Staff	Germany	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Export the Trial Balance, Account Balance Sheet, and Income Statement for the Monthly Operating Report (MOR) for May 2024.	0.60	236.00	141.60
Nguyen, Thinh	Staff	Germany	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Export the Balance Sheet for May, the OPOS List (Creditor account), and the Draft Financial Statement for 2023 for the Monthly Operating Report (MOR) for May 2024.	0.60	236.00	141.60
Nguyen, Thinh	Staff	Germany	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Record the profit or loss carried forward after adjusting the "Liabilities" account #3741 00 Liability of social security for the Monthly Operating Report (MOR) for May 2024.	0.70	236.00	165.20

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Nguyen,Thinh	Staff	Germany	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare a new cost-plus calculation after adjusting the "Liabilities" in account #3741 00 Liability of social security for the 2023 financial statement preparation.	1.00	236.00	236.00
Wagner,Kaspar	Manager	Switzerland/Lichtenstein	6/6/2024	Non US Tax	FTX Europe: Accounting perspective Assessment of Financial Statements 2022 and 2023 - update and send email to client and advisors based on internal clarifications with accounting specialists and director	0.40	551.00	220.40
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	6/6/2024	Non US Tax	FTX Europe / draft financial statements: review feedback of lawyers regarding the planned impairments on investments and analysing impact from a Swiss tax perspective	0.70	683.00	478.10
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	6/6/2024	Non US Tax	FTX Europe AG / Ruling SAPA: Finalization of English Draft	2.00	683.00	1,366.00
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	6/6/2024	Non US Tax	FTX Europe AG / Ruling SAPA: review translation of English ruling application into German (first part)	1.50	683.00	1,024.50
Katsnelson,David	Senior Manager	United States	6/6/2024	Transfer Pricing	Review cross-functional materials for TP issues	0.40	683.00	273.20
McComber,Donna	National Partner/Principal	United States	6/6/2024	Transfer Pricing	Analyze jurisdiction report	0.30	1,040.00	312.00
Bost,Anne	Managing Director	United States	6/6/2024	Transfer Pricing	Review FTX outline covering various tax issues associated with the trust setup and operation	2.70	814.00	2,197.80
Inker,Brian	Senior	United States	6/6/2024	Transfer Pricing	Review and updates of FY22 TP compliance memos and mass email drafts v6	2.40	415.00	996.00
Inker,Brian	Senior	United States	6/6/2024	Transfer Pricing	Review and updates of FY22 TP compliance memos and mass email drafts v7	2.70	415.00	1,120.50
Asim,Malik Umer	Senior	United States	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of the Germany entity May 2024 MOR and drafting of the email for approval to Juerg and RLKS	0.50	415.00	207.50
Geisler,Arthur	Staff	Switzerland/Lichtenstein	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : Correction and modification of the MOR report of May after review of V. Bouza (EY)	3.50	236.00	826.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : exchange by e-mails with J. Bavaud (FTX) regarding the Purchase Price allocation documents. These documents were analyzed to correctly book them.	2.90	236.00	684.40
Geisler,Arthur	Staff	Switzerland/Lichtenstein	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : Establishment of the MOR report of May and provide it to R. Hoskins (RLKS) by e-mail.	0.80	236.00	188.80
Geisler,Arthur	Staff	Switzerland/Lichtenstein	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Switzerland GmbH : Establishment of the MOR report of May and provide it to R. Hoskins (RLKS) by e-mail.	0.80	236.00	188.80
Geisler,Arthur	Staff	Switzerland/Lichtenstein	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Certificates GmbH : Establishment of the MOR report of May and provide it to R. Hoskins (RLKS) by e-mail.	0.80	236.00	188.80
Bouza,Victor	Manager	Switzerland/Lichtenstein	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG May MOR reports review	3.00	551.00	1,653.00
Bouza,Victor	Manager	Switzerland/Lichtenstein	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Switzerland May MOR reports review	2.00	551.00	1,102.00
Bouza,Victor	Manager	Switzerland/Lichtenstein	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Certificates May MOR reports review	0.30	551.00	165.30
Bouza,Victor	Manager	Switzerland/Lichtenstein	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of the payroll journals and the corrections to be booked on the currencies.	2.00	551.00	1,102.00
Bouza,Victor	Manager	Switzerland/Lichtenstein	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Analyze the impacts on the FY22 and FY23 net result after booking additional entries as requested by J. Bavaud (FTX)	0.70	551.00	385.70
Tong,Chia-Hui	Senior Manager	United States	6/6/2024	Project Management Office Transition	Prepare agenda to address with FTX CFO and CAO	1.30	683.00	887.90
Tong,Chia-Hui	Senior Manager	United States	6/6/2024	Project Management Office Transition	Finalize weekly status update	0.70	683.00	478.10
Choudary,Hira	Staff	United States	6/6/2024	Project Management Office Transition	Continued working on status reporting package	2.60	236.00	613.60
Hammon,David Lane	Manager	United States	6/6/2024	Non US Tax	Correspondences regarding the status, items for escalation, and next steps for tax filings of the FTX foreign entities to be reported on in the June stakeholder reporting package.	3.20	551.00	1,763.20
Hammon,David Lane	Manager	United States	6/6/2024	Non US Tax	Correspondences regarding the status of the FY23-24 employer's tax return for FTX Hong Kong Limited	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	6/6/2024	Non US Tax	Correspondences regarding the potential tax implications of the suggested way forward for FTX Japan.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	6/6/2024	Non US Tax	Correspondences concerning points of contacts and suggested approach for gathering the necessary financial information to prepare the CbCR filings.	0.50	551.00	275.50
Houareau,Tina	Senior	Seychelles	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX - Tax Draft and Penalties Calculations to present to EY	1.60	415.00	664.00
Suzuki,Jason	Senior Manager	Japan	6/6/2024	Non US Tax	Email correspondence with Fair Consulting regarding outstanding information for tax preparation	0.30	683.00	204.90
Suzuki,Jason	Senior Manager	Japan	6/6/2024	Non US Tax	Review of material checklist for Quoine India tax requirements review of material checklist	1.20	683.00	819.60
Suzuki,Jason	Senior Manager	Japan	6/6/2024	Non US Tax	Email correspondence requesting sign off of Quoine PTE May monthly accounting	0.20	683.00	136.60
Suzuki,Jason	Senior Manager	Japan	6/6/2024	Non US Tax	Correspondence with E. Simpson to discuss continuation of FTX Japan KK advance pricing agreement	0.40	683.00	273.20
Suzuki,Jason	Senior Manager	Japan	6/6/2024	Non US Tax	Prepare board of directors materials	0.70	683.00	478.10
Mizutani,Rie	Manager	Japan	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Monthly closing entry preparation for April_FTX JP KK_3	3.20	551.00	1,763.20

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Mizutani,Rie	Manager	Japan	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Balance sheet analysis review/update/corrections for May_1	0.20	551.00	110.20
Sakaguchi,Masato	Senior	Japan	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Crypto asset valuation for monthly closing	3.00	415.00	1,245.00
Sakaguchi,Masato	Senior	Japan	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	I/C balance revaluation by FX rate for monthly closing	3.40	415.00	1,411.00
Sakaguchi,Masato	Senior	Japan	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepaid expenses depreciation scheduling and preparation entries	2.80	415.00	1,162.00
Ashihara,Kae	Staff	Japan	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare Daily bank file June 5 for reporting JFSA	2.90	236.00	684.40
Ashihara,Kae	Staff	Japan	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Acquire bank balance vouchers to prepare daily bank file for June 5	2.40	236.00	566.40
Ashihara,Kae	Staff	Japan	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation of documents for monthly closing	3.70	236.00	873.20
Ashihara,Kae	Staff	Japan	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Upload documents to Softledger for monthly closing	1.60	236.00	377.60
Noda,Sachiho	Staff	Japan	6/6/2024	Non US Tax	Recording the meeting on the FTX MTG tracker 3	1.40	236.00	330.40
Espley-Ault,Olivia	Senior Manager	BBC Region	6/6/2024	Non US Tax	Review email from Lakshmi Jayanthi and prepare Bahamas and BVI quote for contribution of assets to the trust	0.40	683.00	273.20
Espley-Ault,Olivia	Senior Manager	BBC Region	6/6/2024	Non US Tax	Review updated draft BVI ES submissions prepared by Mark Sangster. Provide email response to Mark Sangster with comments.	1.20	683.00	819.60
Culmer-Curry,Erica	Senior Manager	Bahamas	6/6/2024	Non US Tax	Reviewing FTX data and commence drafting of deliverable, tax on transfer of Bahamian entities to US Grantor Trust.	3.90	683.00	2,663.70
Berman,Jake	Senior Manager	United States	6/6/2024	US Income Tax	After review making updates to the detailed workplan for the trust formation documentation and wind down.	0.60	683.00	409.80
Scott,James	Client Serving Contractor JS	United States	6/6/2024	Non US Tax	Update relating to Seychelles compliance including analysis of filing status	0.40	600.00	240.00
Feliciano,Christopher	Staff	United States	6/6/2024	US Income Tax	Work on three specific entities B2T Workpapers	3.10	236.00	731.60
Wielobob,Kirsten	Partner/Principal	United States	6/6/2024	IRS Audit Matters	Research post-petition tax issues.	0.80	866.00	692.80
Shea JR,Thomas M	Partner/Principal	United States	6/6/2024	US Income Tax	Review of 6/6 Tax Project Management slide for submission to broader group	0.50	866.00	433.00
Mistler,Brian M	Manager	United States	6/6/2024	US Income Tax	Correspondence and preparation of forms for transcript requests	1.90	551.00	1,046.90
Yeom,Sunny	Senior	United States	6/6/2024	Technology	Identify how to tackle the missing buys within "GetCostBasis - April" due to buy amount shortage	3.80	415.00	1,577.00
Yeom,Sunny	Senior	United States	6/6/2024	Technology	Make changes to the "GetCostBasis - April" workspace to tackle the missing buys due to buy amount shortage	2.20	415.00	913.00
Braun,Avi	Staff	United States	6/6/2024	US International Tax	Updating draft filings	1.80	236.00	424.80
Braun,Avi	Staff	United States	6/6/2024	US International Tax	Updating draft filings based on senior comments	2.20	236.00	519.20
Cushner,Sam	Manager	United States	6/6/2024	US International Tax	Initial review of tax return for 2023 for Entity 1	1.10	551.00	606.10
Cushner,Sam	Manager	United States	6/6/2024	US International Tax	Initial review of tax return for 2023 for Entity 2	1.50	551.00	826.50
He,Ileana	Senior	United States	6/6/2024	US International Tax	Updates need and review updated workpaper and return - FTX Japan Services KK	3.00	415.00	1,245.00
Lammey,Caitlin	Senior	United States	6/6/2024	US International Tax	Preparing FTX entity return	2.80	415.00	1,162.00
Liu,Ke	Senior	United States	6/6/2024	US International Tax	Review FTX (Gibraltar) Limited 5471 return and send comments	2.60	415.00	1,079.00
Liu,Ke	Senior	United States	6/6/2024	US International Tax	Review MALTA HOLDINGS LTD 5471 return	0.40	415.00	166.00
Mensah,Josephine	Staff	United States	6/6/2024	US International Tax	FTX Compliance - Self-reviewing another 3 returns	2.00	236.00	472.00
Mensah,Josephine	Staff	United States	6/6/2024	US International Tax	FTX Compliance - Updating another 3 returns upon receipt of review comments	3.00	236.00	708.00
Mok,Wan Ling	Staff	United States	6/6/2024	US International Tax	Updated and reprinted returns	2.10	236.00	495.60
Ortiz,Daniella	Staff	United States	6/6/2024	US International Tax	Put together information for project	3.10	236.00	731.60
Yang,Ming	Senior	United States	6/6/2024	US International Tax	Review north dimension workpaper and returns	2.00	415.00	830.00
Yang,Rachel Sim	Senior Manager	United States	6/6/2024	US International Tax	Foreign entities population check	0.50	683.00	341.50
Hammon,David Lane	Manager	United States	6/6/2024	Non US Tax	Meeting to confirm the entities in scope and respective EY/third party contacts for transfer pricing documentation and CbCR processes. EY Attendees: B. Inker, D. Katsnelson, D. Hammon, G. Stefano, L. O'Reilly	0.60	551.00	330.60
Katsnelson,David	Senior Manager	United States	6/6/2024	Transfer Pricing	Meeting to confirm the entities in scope and respective EY/third party contacts for transfer pricing documentation and CbCR processes. EY Attendees: B. Inker, D. Katsnelson, D. Hammon, G. Stefano, L. O'Reilly	0.60	683.00	409.80
O'Reilly,Logan	Senior	United States	6/6/2024	Transfer Pricing	Meeting to confirm the entities in scope and respective EY/third party contacts for transfer pricing documentation and CbCR processes. EY Attendees: B. Inker, D. Katsnelson, D. Hammon, G. Stefano, L. O'Reilly	0.60	415.00	249.00
Mizutani,Rie	Manager	Japan	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss Monthly closing about the valuation of Crypto assets EY Attendees: R. Mizutani, M. Sakaguchi	0.80	551.00	440.80
Sakaguchi,Masato	Senior	Japan	6/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss Monthly closing about the valuation of Crypto assets EY Attendees: R. Mizutani, M. Sakaguchi	0.80	415.00	332.00
O'Reilly,Logan	Senior	United States	6/6/2024	Transfer Pricing	Meeting to discuss CbCR countries and if EY is responsible for documentation or if it is to be completed by a third party. EY Attendees: L. O'Reilly, B. Inker, D. Katsnelson, D. Hammon, G. Stefano	0.50	415.00	207.50

**Exhibit A****Summary of Fees by Professional****For the Period June 1, 2024 through June 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Suzuki,Jason	Senior Manager	Japan	6/6/2024	Non US Tax	Board of Directors meeting to provide financials update EY Attendees: J. Suzuki Other Attendees: S. Melamed (FTX Japan K.K.),	0.20	683.00	136.60
Inker,Brian	Senior	United States	6/6/2024	Transfer Pricing	Meeting to discuss CbCR countries and if EY is responsible for documentation or if it is to be completed by a third party. EY Attendees: L. O'Reilly, B. Inker, D. Katsnelson, D. Hammon, G. Stefano	0.50	415.00	207.50
Katsnelson,David	Senior Manager	United States	6/6/2024	Transfer Pricing	Meeting to discuss CbCR countries and if EY is responsible for documentation or if it is to be completed by a third party. EY Attendees: L. O'Reilly, B. Inker, D. Katsnelson, D. Hammon, G. Stefano	0.50	683.00	341.50
Wielobob,Kirsten	Partner/Principal	United States	6/6/2024	IRS Audit Matters	Discuss post-petition years and IRS interactions EY Attendees: K. Wielobob, L. McGee	0.60	866.00	519.60
McGee,Liz	Senior Manager	United States	6/6/2024	IRS Audit Matters	Discuss post-petition years and IRS interactions EY Attendees: K. Wielobob, L. McGee	0.60	683.00	409.80
Hammon,David Lane	Manager	United States	6/6/2024	Non US Tax	Meeting to discuss CbCR countries and if EY is responsible for documentation or if it is to be completed by a third party. EY Attendees: L. O'Reilly, B. Inker, D. Katsnelson, D. Hammon, G. Stefano	0.50	551.00	275.50
Inker,Brian	Senior	United States	6/6/2024	Transfer Pricing	Meeting to confirm the entities in scope and respective EY/third party contacts for transfer pricing documentation and CbCR processes. EY Attendees: B. Inker, D. Katsnelson, D. Hammon, G. Stefano, L. O'Reilly	0.60	415.00	249.00
Berman,Jake	Senior Manager	United States	6/6/2024	US Income Tax	Meeting to catch up regarding latest digital tax asset analysis EY Attendees: J. Berman, D. Gorman, B. Mistler	0.40	683.00	273.20
Mistler,Brian M	Manager	United States	6/6/2024	US Income Tax	Meeting to catch up regarding latest digital tax asset analysis EY Attendees: J. Berman, D. Gorman, B. Mistler	0.40	551.00	220.40
Gorman,Doug	Manager	United States	6/6/2024	Technology	Meeting to catch up regarding latest digital tax asset analysis EY Attendees: J. Berman, D. Gorman, B. Mistler	0.40	551.00	220.40
S. Figueroa,Carolina	Senior	United States	6/6/2024	Transfer Pricing	Drafting the general conclusions and ideas from the review on the service regulations and cost allocation rules	3.50	415.00	1,452.50
Di Stefano,Giulia	Senior	United States	6/7/2024	Transfer Pricing	Review Canadian requirements for the compliance memorandum	3.50	415.00	1,452.50
Di Stefano,Giulia	Senior	United States	6/7/2024	Transfer Pricing	Meeting to discuss local team compliance memo excel EY Attendees: B. Frapolly, B. Inker, G. Stefano	0.60	415.00	249.00
Bailey,Doug	Partner/Principal	United States	6/7/2024	US International Tax	Tax issues about the creation and governance of the liquidating trust.	2.50	866.00	2,165.00
Ancona,Christopher	Senior	United States	6/7/2024	Project Management Office Transition	Correspondence with EY foreign firms regarding outstanding tax project items	1.10	415.00	456.50
Ancona,Christopher	Senior	United States	6/7/2024	Project Management Office Transition	Updating the Project Management Office work items tracker for latest reporting metrics	1.40	415.00	581.00
Hall,Emily Melissa	Senior	United States	6/7/2024	US State and Local Tax	Updated status of state and local tax deliverables.	1.20	415.00	498.00
Hall,Emily Melissa	Senior	United States	6/7/2024	US State and Local Tax	Conducted research for state treatment of tax technical matter.	1.40	415.00	581.00
Hall,Emily Melissa	Senior	United States	6/7/2024	US State and Local Tax	Drafted response to D. Bailey (EY) concerning state treatment of federal income inclusions.	0.70	415.00	290.50
Huang,Vanesa	Senior	United States	6/7/2024	US State and Local Tax	Reviewed and analyzed June annual report instructions batch prepared by A. Louie (EY).	2.40	415.00	996.00
Bieganski,Walter	Client Serving Contractor WB	United States	6/7/2024	US State and Local Tax	Analysis of state income tax impact of transferring assets into the U.S. as part of forming a trust.	1.50	200.00	300.00
Carreras,Stephen	Manager	Gibraltar	6/7/2024	Payroll Tax	Review of gross to net payroll schedules for May 2024 & payment of taxes and social insurance due for the month	1.00	551.00	551.00
Carreras,Stephen	Manager	Gibraltar	6/7/2024	Payroll Tax	Initiating tax year end process and generating and reviewing Annual Salary Declarations for submission to the Gibraltar Tax Authorities	1.00	551.00	551.00
Mallwitz,Katharina	Senior	Germany	6/7/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of incoming invoice bookings for the preparation of the Monthly Operating Report (MOR) for May 2024.	0.80	415.00	332.00
Mallwitz,Katharina	Senior	Germany	6/7/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of the email to be sent for submitting the Monthly Operating Report (MOR) for May 2024 to the central team.	0.70	415.00	290.50
Mallwitz,Katharina	Senior	Germany	6/7/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of the updated cost-plus invoices after the adjustment of booking for account #3741 00, related to social security liabilities	1.50	415.00	622.50
Agarwal,Akhil	Senior	India	6/7/2024	Non US Tax	Analysis of GST impact on sell of shares of Quoine India	1.10	415.00	456.50
Wagner,Kaspar	Manager	Switzerland/Lichtenstein	6/7/2024	Non US Tax	FTX Europe: view PPA emails and coordination and internal documentation and support on topic	0.40	551.00	220.40
Wagner,Kaspar	Manager	Switzerland/Lichtenstein	6/7/2024	Non US Tax	FTX Switzerland, FTX Europe, FTX Certificates: Provisional Tax Invoices cantonal and communal level for 2024, review invoices, assess taxes, review email to client and send to client	1.20	551.00	661.20
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	6/7/2024	Non US Tax	FTX Europe AG / PPA: review of several e-mail correspondence regarding changes to the PPA file and analysis of respective tax impacts from a Swiss perspective	1.00	683.00	683.00
Katsnelson,David	Senior Manager	United States	6/7/2024	Transfer Pricing	Review updated Foreign Debtor entities list for TPD23	0.70	683.00	478.10
Bost,Anne	Managing Director	United States	6/7/2024	Transfer Pricing	Continue to review outline covering various tax issues associated with the trust setup and operation	1.90	814.00	1,546.60

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Bost,Anne	Managing Director	United States	6/7/2024	Transfer Pricing	Review research on assumption of liabilities for entity sale	1.50	814.00	1,221.00
Frapolly,Brody	Staff	United States	6/7/2024	Transfer Pricing	Compliance memo splitting up individual countries into their own document in order to send to each local country for review	3.60	236.00	849.60
Inker,Brian	Senior	United States	6/7/2024	Transfer Pricing	Review and updates of FY22 TP compliance memos and mass email drafts v8	2.60	415.00	1,079.00
Inker,Brian	Senior	United States	6/7/2024	Transfer Pricing	Review and updates of FY22 TP compliance memos and mass email drafts v9	2.40	415.00	996.00
Borts,Michael	Managing Director	United States	6/7/2024	ACR Bookkeeping/ACR Statutory Reporting	Cross team discuss : RLKS (Mary Cilia), A&M (J. Casey), S&C (E. Simpson), EY: (D. Hammon, J. Scott, Bode, Michael	0.30	814.00	244.20
Oyetunde,Oyebode	Manager	United States	6/7/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of the Germany May 2024 MOR and drafting of the email for approval to Juerg and RLKS	1.00	551.00	551.00
Leston,Juan	Partner/Principal	Switzerland/Lichtenstein	6/7/2024	ACR Bookkeeping/ACR Statutory Reporting	MAY MORs Europe - Coordination and final review	2.70	866.00	2,338.20
Leston,Juan	Partner/Principal	Switzerland/Lichtenstein	6/7/2024	ACR Bookkeeping/ACR Statutory Reporting	MAY MORs Switzerland - coordination and final review	1.00	866.00	866.00
Leston,Juan	Partner/Principal	Switzerland/Lichtenstein	6/7/2024	ACR Bookkeeping/ACR Statutory Reporting	MAY MORs Certificates - coordination and final review	0.30	866.00	259.80
Tong,Chia-Hui	Senior Manager	United States	6/7/2024	Project Management Office Transition	Review end of week open activity tracker items	1.10	683.00	751.30
Tong,Chia-Hui	Senior Manager	United States	6/7/2024	Project Management Office Transition	Continue review of end of week open activity tracker work items	0.60	683.00	409.80
Choudary,Hira	Staff	United States	6/7/2024	Project Management Office Transition	Finalized June status reporting package for the client	3.40	236.00	802.40
Ancona,Christopher	Senior	United States	6/7/2024	Project Management Office Transition	Review of and edits to presentational materials ahead of upcoming call with FTX to report on outstanding tax deliverable status	2.30	415.00	954.50
Hammon,David Lane	Manager	United States	6/7/2024	Non US Tax	Weekly liquidation call	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	6/7/2024	Non US Tax	Prepare for weekly call to discuss liquidation/winding down of FTX foreign entities.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	6/7/2024	Non US Tax	Correspondences regarding tax implications of potential permanent establishments in the Bahamas.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	6/7/2024	Non US Tax	Review of status updates concerning the compliance obligations of the FTX foreign entities being included in the June stakeholder reporting package.	1.80	551.00	991.80
Hammon,David Lane	Manager	United States	6/7/2024	Non US Tax	Correspondences regarding signing requirements of financial statements for the FTX Nigeria entities.	0.30	551.00	165.30
Suzuki,Jason	Senior Manager	Japan	6/7/2024	Non US Tax	Request to Quoine India corporate secret to obtain entity documents	0.30	683.00	204.90
Suzuki,Jason	Senior Manager	Japan	6/7/2024	Non US Tax	Analysis of FTX Japan KK fixed assets for FTX Japan COO	1.20	683.00	819.60
Suzuki,Jason	Senior Manager	Japan	6/7/2024	Non US Tax	Process invoices to Quoine India	1.80	683.00	1,229.40
Suzuki,Jason	Senior Manager	Japan	6/7/2024	Non US Tax	Preparation of PowerPoint slide deck outlining FTX Japan KK advance pricing agreement	1.60	683.00	1,092.80
Suzuki,Jason	Senior Manager	Japan	6/7/2024	Non US Tax	Continued requests to Quoine India corporate secret to obtain entity documents	1.70	683.00	1,161.10
Mizutani,Rie	Manager	Japan	6/7/2024	ACR Bookkeeping/ACR Statutory Reporting	Balance sheet analysis review/update/corrections for May_2	3.20	551.00	1,763.20
Mizutani,Rie	Manager	Japan	6/7/2024	ACR Bookkeeping/ACR Statutory Reporting	I/C balance revaluation to explain the JFSA	0.80	551.00	440.80
Sakaguchi,Masato	Senior	Japan	6/7/2024	ACR Bookkeeping/ACR Statutory Reporting	Fixed assets schedule update and preparation depreciation entries	3.40	415.00	1,411.00
Sakaguchi,Masato	Senior	Japan	6/7/2024	ACR Bookkeeping/ACR Statutory Reporting	Intercompany balance with Quoine PTE preparation and sharing with Traicor	3.60	415.00	1,494.00
Sakaguchi,Masato	Senior	Japan	6/7/2024	ACR Bookkeeping/ACR Statutory Reporting	Review tax entries and payment request it for JIRA	2.50	415.00	1,037.50
Ashihara,Kae	Staff	Japan	6/7/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare Daily bank file from June 5 to June 6 for reporting JFSA	3.10	236.00	731.60
Ashihara,Kae	Staff	Japan	6/7/2024	ACR Bookkeeping/ACR Statutory Reporting	Acquire bank balance vouchers to prepare daily bank file for June 6	2.70	236.00	637.20
Lowery,Kristie L	National Partner/Principal	United States	6/7/2024	Payroll Tax	Review of impact of distributions from a Grantor Trust considerations of trust transfers and operations. Impact to Employment taxes and research.	3.10	1,040.00	3,224.00
Bote,Justin	Senior	United States	6/7/2024	US Income Tax	Federal Tax Return Initial Review (Form 1065 Page 1-5, K-1s), Re-review TY22 filings	1.80	415.00	747.00
Scott,James	Client Serving Contractor JS	United States	6/7/2024	US State and Local Tax	Review of state tax considerations relating to liquidating trust entity formation and operation	0.40	600.00	240.00
Scott,James	Client Serving Contractor JS	United States	6/7/2024	US Income Tax	Review of information reporting requirements for distributions to customers	0.30	600.00	180.00
Shea JR,Thomas M	Partner/Principal	United States	6/7/2024	US Income Tax	Prep for 6/7 Meeting with FTX Chief Financial Officer and Chief Administrative Officer	0.40	866.00	346.40
Shea JR,Thomas M	Partner/Principal	United States	6/7/2024	US Income Tax	Review of updated documents from workstream leads, capturing all tax effective date/post-effective date tax matters and workstreams, and submission to M. Cilia and K. Schultea	1.60	866.00	1,385.60
Shea JR,Thomas M	Partner/Principal	United States	6/7/2024	US Income Tax	Review of Trust Transfer Considerations tax technical document	1.10	866.00	952.60
Shea JR,Thomas M	Partner/Principal	United States	6/7/2024	US Income Tax	Review of tax disclosures related to employment tax matters, written correspondence with Alvarez & Marsal team	0.70	866.00	606.20
Shea JR,Thomas M	Partner/Principal	United States	6/7/2024	US Income Tax	Written correspondence with T. Ferris and M. Cilia (FTX) regarding customer tax reporting	0.60	866.00	519.60
Mistler,Brian M	Manager	United States	6/7/2024	US Income Tax	Research on IRS filing procedures	1.20	551.00	661.20
Yeom,Sunny	Senior	United States	6/7/2024	Technology	Make updates to "GetCostBasis - April" workspace to reflect missing buys	3.70	415.00	1,535.50



## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Yeom,Sunny	Senior	United States	6/7/2024	Technology	Test the updated query to ensure the changes to address missing buys are error free by comparing outputs	2.30	415.00	954.50
Yeom,Sunny	Senior	United States	6/7/2024	Technology	Review the legacy code to find improvement areas focusing on FIFO steps	2.00	415.00	830.00
Cushner,Sam	Manager	United States	6/7/2024	US International Tax	Initial review of tax return for 2023 for Entity 3	0.70	551.00	385.70
Cushner,Sam	Manager	United States	6/7/2024	US International Tax	Initial review of tax return for 2023 for Entity 4	0.90	551.00	495.90
Cushner,Sam	Manager	United States	6/7/2024	US International Tax	Review response to our info request and update team on info received.	1.40	551.00	771.40
Dubroff,Andy	Managing Director	United States	6/7/2024	US International Tax	Tax Issues Regarding bankruptcy and consolidation	1.50	814.00	1,221.00
He,Ileana	Senior	United States	6/7/2024	US International Tax	Updates need and review updated workpaper and return - FTX Trading Ltd	3.00	415.00	1,245.00
Jayanthi,Lakshmi	Senior Manager	United States	6/7/2024	US International Tax	Tax Issues Regarding bankruptcy and consolidation	2.60	683.00	1,775.80
Katelas,Andreas	Manager	United States	6/7/2024	US International Tax	Reviewed ITS deliverables per SOW and projected timelines	2.20	551.00	1,212.20
Mensah,Josephine	Staff	United States	6/7/2024	US International Tax	FTX Compliance - self-reviewing another 2 returns	1.30	236.00	306.80
Mensah,Josephine	Staff	United States	6/7/2024	US International Tax	FTX Compliance - updating another 2 returns upon receipt of review comments	2.00	236.00	472.00
Mok,Wan Ling	Staff	United States	6/7/2024	US International Tax	Updated and reprinted returns continued	2.50	236.00	590.00
Ortiz,Daniella	Staff	United States	6/7/2024	US International Tax	Compiling notes	1.20	236.00	283.20
Yang,Ming	Senior	United States	6/7/2024	US International Tax	Review updated dormant returns and check OIT settings	2.00	415.00	830.00
Yang,Rachel Sim	Senior Manager	United States	6/7/2024	US International Tax	Org chart review against the entity list	2.00	683.00	1,366.00
Scott,James	Client Serving Contractor JS	United States	6/7/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status of open items and next action items. EY Attendees: C. Tong, B. Mistler, D. Hammon, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX).	0.30	600.00	180.00
Suzuki,Jason	Senior Manager	Japan	6/7/2024	Non US Tax	Conference call with K.Goto to discuss FTX Japan KK advance pricing agreement planning EY Attendees: J. Suzuki, K. Goto	0.50	683.00	341.50
Suzuki,Jason	Senior Manager	Japan	6/7/2024	Non US Tax	Weekly conference call for FTX Japan catch up with S&C and A&M EY Attendees: J. Suzuki Other Attendees: S. Melamed (FTX Japan K.K.), D. Johnston (A&M),	0.30	683.00	204.90
Goto,Keisuke	Senior Manager	Japan	6/7/2024	Transfer Pricing	Conference call with K.Goto to discuss FTX Japan KK advance pricing agreement planning EY Attendees: J. Suzuki, K. Goto	0.50	683.00	341.50
Mistler,Brian M	Manager	United States	6/7/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status of open items and next action items. EY Attendees: C. Tong, B. Mistler, D. Hammon, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX).	0.30	551.00	165.30
Tong,Chia-Hui	Senior Manager	United States	6/7/2024	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status of open items and next action items. EY Attendees: C. Tong, B. Mistler, D. Hammon, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX).	0.30	683.00	204.90
Frapolly,Brody	Staff	United States	6/7/2024	Transfer Pricing	Meeting to discuss local compliance memo EY Attendees: B. Frapolly, B. Inker	0.60	236.00	141.60
Agarwal,Akhil	Senior	India	6/7/2024	Non US Tax	Preliminary review of the email response on GST impact on sell of shares of Quoine India. EY Attendees: A. Agarwal, S. Lunia	0.70	415.00	290.50
Hammon,David Lane	Manager	United States	6/7/2024	Non US Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status of open items and next action items. EY Attendees: C. Tong, B. Mistler, D. Hammon, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX).	0.30	551.00	165.30
Inker,Brian	Senior	United States	6/7/2024	Transfer Pricing	Meeting to discuss local team compliance memo excel EY Attendees: B. Frapolly, B. Inker, G. Stefano	0.60	415.00	249.00
Frapolly,Brody	Staff	United States	6/7/2024	Transfer Pricing	Meeting to discuss local team compliance memo excel EY Attendees: B. Frapolly, B. Inker, G. Stefano	0.60	236.00	141.60
Inker,Brian	Senior	United States	6/7/2024	Transfer Pricing	Meeting to discuss local compliance memo EY Attendees: B. Frapolly, B. Inker	0.60	415.00	249.00
Bieganski,Walter	Client Serving Contractor WB	United States	6/7/2024	US State and Local Tax	Internal call to discuss state treatment of tax technical matter. EY Attendees: E. Hall, W. Bieganski	0.50	200.00	100.00
Lowery,Kristie L	National Partner/Principal	United States	6/7/2024	Payroll Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status of open items and next action items. EY Attendees: C. Tong, B. Mistler, D. Hammon, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX).	0.30	1,040.00	312.00
Shea JR,Thomas M	Partner/Principal	United States	6/7/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status of open items and next action items. EY Attendees: C. Tong, B. Mistler, D. Hammon, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX).	0.30	866.00	259.80
Hall,Emily Melissa	Senior	United States	6/7/2024	Payroll Tax	Internal call to discuss state treatment of tax technical matter. EY Attendees: E. Hall, W. Bieganski	0.50	415.00	207.50



## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Mallwitz,Katharina	Senior	Germany	6/7/2024	ACR Bookkeeping/ACR Statutory Reporting	Call with Mr. Bavaudo discuss the readjustment of the cost-plus invoice following the adjustment of account #3741 00, which pertains to social security liabilities in 2023. EY Attendees: K. Mallwitz Other Attendees: J. Bavaud (FTX),	0.50	415.00	207.50
Lunia,Suraj	Senior Manager	India	6/7/2024	Non US Tax	Preliminary review of the email response on GST impact on sell of shares of Quoine India. EY Attendees: A. Agarwal, S. Lunia	0.70	683.00	478.10
Bailey,Doug	Partner/Principal	United States	6/10/2024	US International Tax	Tax issues regarding the foundation and management of the liquidating trust.	2.50	866.00	2,165.00
Dulceak,Crystal	Manager	United States	6/10/2024	US State and Local Tax	Review of June Annual report batch submitted by V. Huang (EY).	0.50	551.00	275.50
Hall,Emily Melissa	Senior	United States	6/10/2024	US State and Local Tax	Updated nexus consideration summary to include EY suggested approach based on various scenarios.	0.60	415.00	249.00
Musano,Matthew Albert	Senior Manager	United States	6/10/2024	US State and Local Tax	Review and analysis of nexus summary prepared by E. Hall (EY).	2.30	683.00	1,570.90
Musano,Matthew Albert	Senior Manager	United States	6/10/2024	US State and Local Tax	Drafted email to E. Hall (EY) with review comments and suggested edits for nexus summary deliverable.	0.40	683.00	273.20
Musano,Matthew Albert	Senior Manager	United States	6/10/2024	US State and Local Tax	Review of trust workplan document regarding the transfer of assets.	0.40	683.00	273.20
Bieganski,Walter	Client Serving Contractor WB	United States	6/10/2024	US State and Local Tax	Review of state tax nexus summary deliverable.	0.30	200.00	60.00
Bieganski,Walter	Client Serving Contractor WB	United States	6/10/2024	US State and Local Tax	Review of workplan to transfer assets to the trust.	0.50	200.00	100.00
Buduguntae,Shashanka	Partner/Principal	India	6/10/2024	Non US Tax	Executive review of the email capturing response to query on proposed transfer of Quoine India equity shares	0.30	866.00	259.80
Varma,Bharath	Manager	India	6/10/2024	Non US Tax	Preparation of Chronological Compliance Calendar incorporating inputs from Corporate Law and ACR teams	0.40	551.00	220.40
Varma,Bharath	Manager	India	6/10/2024	Non US Tax	Preparation of email capturing response to query on proposed transfer of Quoine India equity shares	1.20	551.00	661.20
Madras,Hussain	Senior Manager	India	6/10/2024	Non US Tax	Preliminary review of the email capturing response to query on proposed transfer of Quoine India equity shares	0.70	683.00	478.10
Vasic,Dajana	Staff	Switzerland/Lichtenstein	6/10/2024	Non US Tax	FTX Europe: View e-mail from Juan Leston re status of Financial statements 22	0.70	236.00	165.20
Vasic,Dajana	Staff	Switzerland/Lichtenstein	6/10/2024	Non US Tax	FTX Europe AG: View feedback from lawyers re SAPA Ruling and considering answer	2.20	236.00	519.20
Schwarzwlder,Christian	Senior Manager	Switzerland/Lichtenstein	6/10/2024	Non US Tax	FTX Europe AG / Swiss tax ruling SAPA: Finalization of German final draft version (starting)	3.00	683.00	2,049.00
Katsnelson,David	Senior Manager	United States	6/10/2024	Transfer Pricing	Review emails to local firms regarding FY22 TP compliance	1.20	683.00	819.60
Inker,Brian	Senior	United States	6/10/2024	Transfer Pricing	Review and updates of FY22 TP compliance memos and mass email drafts v10	3.10	415.00	1,286.50
Oyetunde,Oyebode	Manager	United States	6/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of FTX Crypto services May 2024 MOR and drafting of the email for approval to Juerg and RLKS	1.20	551.00	661.20
Oyetunde,Oyebode	Manager	United States	6/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of FTX Europe AG and FTX certificates May 2024 MORs	1.00	551.00	551.00
Bouza,Victor	Manager	Switzerland/Lichtenstein	6/10/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe - Email instructions sent to A.Geisler (EY) regarding the additional entries to be booked in 2022 and 2023	0.90	551.00	495.90
Tong,Chia-Hui	Senior Manager	United States	6/10/2024	Project Management Office Transition	Prepare open items in activity tracker and determine next steps	1.70	683.00	1,161.10
Choudary,Hira	Staff	United States	6/10/2024	Project Management Office Transition	Day 2 Worked on PMO open items related to tax workstreams	3.80	236.00	896.80
Ancona,Christopher	Senior	United States	6/10/2024	Project Management Office Transition	Analysis of run rate analysis workbook for reporting to FTX leadership	2.10	415.00	871.50
Ancona,Christopher	Senior	United States	6/10/2024	Project Management Office Transition	Updates to tax PowerBi reporting dashboards for review by tax workstreams	1.40	415.00	581.00
Ancona,Christopher	Senior	United States	6/10/2024	Project Management Office Transition	Additional updates to the monthly June stakeholder reporting package for latest updates to compliance deliverables	1.60	415.00	664.00
Ancona,Christopher	Senior	United States	6/10/2024	Project Management Office Transition	Prepare change control summary for June for FTX leadership review of tax deliverable status	2.30	415.00	954.50
Hammon,David Lane	Manager	United States	6/10/2024	Non US Tax	Correspondences regarding potential Antigua tax implications for asset transfers.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	6/10/2024	Non US Tax	Review of draft economic substance filings for FTX BVI entities.	0.70	551.00	385.70
Hammon,David Lane	Manager	United States	6/10/2024	Non US Tax	Correspondences regarding requirements and status of transfer pricing filings.	1.40	551.00	771.40
Hammon,David Lane	Manager	United States	6/10/2024	Non US Tax	Correspondences regarding potential tax implications in various foreign jurisdictions on transfer of subsidiaries.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	6/10/2024	Non US Tax	Correspondences regarding signature and audit requirements for the tax returns and financial statements of the FTX Nigeria entities.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	6/10/2024	Non US Tax	Correspondences regarding potential tax implications of the FTX Europe sale.	0.90	551.00	495.90
Hammon,David Lane	Manager	United States	6/10/2024	Non US Tax	Correspondences regarding the tax filings needing to be addressed EY versus the purchaser for the entities being sold as a part of the FTX Europe sale.	0.30	551.00	165.30

**Exhibit A****Summary of Fees by Professional****For the Period June 1, 2024 through June 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Manager	United States	6/10/2024	Non US Tax	Correspondences regarding the updating contracting to continue to engage ACM to provide tax support for the FTX Seychelles entities.	0.40	551.00	220.40
Ossanolou,Nina Shehrezade	Manager	United States	6/10/2024	Non US Tax	Review of draft ES filings for the BVI entities	0.60	551.00	330.60
Ossanolou,Nina Shehrezade	Manager	United States	6/10/2024	Non US Tax	Working on the June Stakeholder Reporting Package as well as discussing the issue of singature (director needed) for the FS of the Nigerian entities.	1.10	551.00	606.10
MacLean,Corrie	Senior	United States	6/10/2024	Non US Tax	Review outstanding deliverables report through 7/30 for the June stakeholder reporting package and share communication to Non-US workstream leads	2.60	415.00	1,079.00
MacLean,Corrie	Senior	United States	6/10/2024	Non US Tax	Prepare communications to local teams regarding status updates for June stakeholder reporting package deliverables	1.90	415.00	788.50
Suzuki,Jason	Senior Manager	Japan	6/10/2024	Non US Tax	Process of invoices related to Singapore subsidiaries of FTX Japan Holdings KK	0.60	683.00	409.80
Suzuki,Jason	Senior Manager	Japan	6/10/2024	Non US Tax	Follow up emails correspondence with Fair Consulting regarding outstanding information for tax preparation	0.70	683.00	478.10
Suzuki,Jason	Senior Manager	Japan	6/10/2024	Non US Tax	Email correspondence with Fair Consulting regarding outstanding invoices and HDFC bank account	0.40	683.00	273.20
Suzuki,Jason	Senior Manager	Japan	6/10/2024	Non US Tax	Review SPA in relation to Quoine Vietnam	0.30	683.00	204.90
Suzuki,Jason	Senior Manager	Japan	6/10/2024	Non US Tax	Plan for Tricor role and responsibilities to cover Quoine PTE financial statement preparation	0.40	683.00	273.20
Mizutani,Rie	Manager	Japan	6/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Balance sheet analysis review/update/corrections for May_3	3.90	551.00	2,148.90
Mizutani,Rie	Manager	Japan	6/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Balance sheet analysis review/update/corrections for May_4	1.20	551.00	661.20
Mizutani,Rie	Manager	Japan	6/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare and review for JFSA monthly reporting package (B/S, P/L, CAR )	1.20	551.00	661.20
Sakaguchi,Masato	Senior	Japan	6/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Monthly closing for FTX Japan Holding	2.60	415.00	1,079.00
Sakaguchi,Masato	Senior	Japan	6/10/2024	ACR Bookkeeping/ACR Statutory Reporting	JFSA monthly reporting ( P/L and capital policy, net assets)	3.90	415.00	1,618.50
Sakaguchi,Masato	Senior	Japan	6/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Upload of FTX Japan KK and HD monthly closing to BOX	2.20	415.00	913.00
Ashihara,Kae	Staff	Japan	6/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Acquire bank balance vouchers to prepare daily bank file for from June 6 to June 9	1.80	236.00	424.80
Ashihara,Kae	Staff	Japan	6/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare Daily bank file from June 7 to June 9 for reporting JFSA	3.20	236.00	755.20
Ashihara,Kae	Staff	Japan	6/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation of document for reporting JFSA_2	1.40	236.00	330.40
Ashihara,Kae	Staff	Japan	6/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Jira input for June 11 Payment request	1.80	236.00	424.80
Ashihara,Kae	Staff	Japan	6/10/2024	ACR Bookkeeping/ACR Statutory Reporting	AP input for June 11 Paymentrequest_1	2.80	236.00	660.80
Lowery,Kristie L	National Partner/Principal	United States	6/10/2024	Payroll Tax	Run book review of responsibilities associated with vendor and customer claims along with forms collection being performed by Alvarez and Marcel	1.30	1,040.00	1,352.00
Short,Victoria	Manager	United States	6/10/2024	Payroll Tax	Updating payment instructions on FL account based on conversation with FL agent on returned payment from Nov.	0.20	551.00	110.20
Poloner,Seth	Managing Director	United States	6/10/2024	Information Reporting	Revise tax disclosure	0.30	814.00	244.20
Culmer-Curry,Erica	Senior Manager	Bahamas	6/10/2024	Non US Tax	Reviewing additional emails and files for transfer of Bahamian entities to US Grantor Trust	0.50	683.00	341.50
Sangster,Mark	Senior	BBC Region	6/10/2024	Non US Tax	Sending BVI Co ES filings to prime team for final approval before sending to RA	1.20	415.00	498.00
Berman,Jake	Senior Manager	United States	6/10/2024	US Income Tax	Updating summarized workplan for EY responsibilities for trust formation and wind down	2.30	683.00	1,570.90
Scott,James	Client Serving Contractor JS	United States	6/10/2024	US State and Local Tax	Review of state nexus determination by state and related wind-down considerations	0.90	600.00	540.00
Feliciano,Christopher	Staff	United States	6/10/2024	US Income Tax	Continued work on two specific entities TBs and other tabs	2.10	236.00	495.60
Shea JR,Thomas M	Partner/Principal	United States	6/10/2024	US Income Tax	Review and written communication to Alvarez & Marsal re: employment tax related disclosures to bankruptcy resolution plan document	0.80	866.00	692.80
Shea JR,Thomas M	Partner/Principal	United States	6/10/2024	US Income Tax	Review of working group document received by M. Cilia	0.70	866.00	606.20
Mistler,Brian M	Manager	United States	6/10/2024	US Income Tax	Review of additional data files for digital asset calculations	1.70	551.00	936.70
Sreenivas Katikireddi,Teja	Senior	United States	6/10/2024	Technology	Develop a script regarding FIFO calculation	2.70	415.00	1,120.50
Ycom,Sunny	Senior	United States	6/10/2024	Technology	Make updates to the queries in "GetCostBasis - April" workspace to tackle negative holding period	3.50	415.00	1,452.50
Ycom,Sunny	Senior	United States	6/10/2024	Technology	Test the updated query to ensure changes to address negative holding period are legitimate	1.50	415.00	622.50
Braun,Avi	Staff	United States	6/10/2024	US International Tax	Working on preparing and updating draft filings	1.00	236.00	236.00
Cushner,Sam	Manager	United States	6/10/2024	US International Tax	Initial review of tax return for 2023 for Entity 5	1.20	551.00	661.20
Cushner,Sam	Manager	United States	6/10/2024	US International Tax	Initial review of tax return for 2023 for Entity 6	1.40	551.00	771.40
Cushner,Sam	Manager	United States	6/10/2024	US International Tax	Initial review of tax return for 2023 for Entity 7	0.90	551.00	495.90
Dubroff,Andy	Managing Director	United States	6/10/2024	US International Tax	Review liquidating trust materials and commentary on liquidating trusts	2.50	814.00	2,035.00
He,Ilana	Senior	United States	6/10/2024	US International Tax	Discuss sch M treatment and sch C line reclass with Sam	2.00	415.00	830.00

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
He,Ileana	Senior	United States	6/10/2024	US International Tax	Review FTX Trading Ltd	2.00	415.00	830.00
Jayanthi,Lakshmi	Senior Manager	United States	6/10/2024	US International Tax	Review liquidating trust materials and commentary on liquidating trusts	2.80	683.00	1,912.40
Lamney,Caitlin	Senior	United States	6/10/2024	US International Tax	Printing FTX returns	0.70	415.00	290.50
Mensah,Josephine	Staff	United States	6/10/2024	US International Tax	FTX Compliance - updating 1 return - manager review comments	3.00	236.00	708.00
Mok,Wan Ling	Staff	United States	6/10/2024	US International Tax	Edited forms on OIT according to comments	0.30	236.00	70.80
Ortiz,Daniella	Staff	United States	6/10/2024	US International Tax	Compiling notes from various tax desks	1.70	236.00	401.20
Yang,Ming	Senior	United States	6/10/2024	US International Tax	Send comments on dormant returns	3.00	415.00	1,245.00
Yang,Rachel Sim	Senior Manager	United States	6/10/2024	US International Tax	PFIC population updated list review	1.00	683.00	683.00
Zhuo,Melody	Staff	United States	6/10/2024	US International Tax	FTX International Tax Compliance - entity list management	2.00	236.00	472.00
Zhuo,Melody	Staff	United States	6/10/2024	US International Tax	FTX International Tax Compliance - project management	3.00	236.00	708.00
Berman,Jake	Senior Manager	United States	6/10/2024	US Income Tax	6/10 state and local tax field of play call to discuss tax workstream updates. EY Attendees: E. Hall, E. Zheng, J. Berman, J. Scott, M. Musano, V. Huang, Y. Sun, W. Bieganski	0.50	683.00	341.50
Zheng,Eva	Manager	United States	6/10/2024	US State and Local Tax	6/10 state and local tax field of play call to discuss tax workstream updates. EY Attendees: E. Hall, E. Zheng, J. Berman, J. Scott, M. Musano, V. Huang, Y. Sun, W. Bieganski	0.50	551.00	275.50
Bieganski,Walter	Client Serving Contractor WB	United States	6/10/2024	US State and Local Tax	6/10 state and local tax field of play call to discuss tax workstream updates. EY Attendees: E. Hall, E. Zheng, J. Berman, J. Scott, M. Musano, V. Huang, Y. Sun, W. Bieganski	0.50	200.00	100.00
Hall,Emily Melissa	Senior	United States	6/10/2024	Payroll Tax	6/10 state and local tax field of play call to discuss tax workstream updates. EY Attendees: E. Hall, E. Zheng, J. Berman, J. Scott, M. Musano, V. Huang, Y. Sun, W. Bieganski	0.50	415.00	207.50
Huang,Vanesa	Senior	United States	6/10/2024	US State and Local Tax	6/10 state and local tax field of play call to discuss tax workstream updates. EY Attendees: E. Hall, E. Zheng, J. Berman, J. Scott, M. Musano, V. Huang, Y. Sun, W. Bieganski	0.50	415.00	207.50
Sun,Yuchen	Senior	United States	6/10/2024	US State and Local Tax	6/10 state and local tax field of play call to discuss tax workstream updates. EY Attendees: E. Hall, E. Zheng, J. Berman, J. Scott, M. Musano, V. Huang, Y. Sun, W. Bieganski	0.50	415.00	207.50
Scott,James	Client Serving Contractor JS	United States	6/10/2024	US Income Tax	6/10 state and local tax field of play call to discuss tax workstream updates. EY Attendees: E. Hall, E. Zheng, J. Berman, J. Scott, M. Musano, V. Huang, Y. Sun, W. Bieganski	0.50	600.00	300.00
Musano,Matthew Albert	Senior Manager	United States	6/10/2024	US State and Local Tax	6/10 state and local tax field of play call to discuss tax workstream updates. EY Attendees: E. Hall, E. Zheng, J. Berman, J. Scott, M. Musano, V. Huang, Y. Sun, W. Bieganski	0.50	683.00	341.50
Suzuki,Jason	Senior Manager	Japan	6/10/2024	Non US Tax	Meeting to discuss FTX Japan KK intercompany balances payment EY Attendees: J. Suzuki, M. Sakaguchi	0.40	683.00	273.20
Sakaguchi,Masato	Senior	Japan	6/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss invoices from TLB and India director Abhilash fee payment EY Attendees: J. Suzuki, M. Sakaguchi	0.90	415.00	373.50
Berman,Jake	Senior Manager	United States	6/10/2024	US Income Tax	Call to discuss the estimated tax calculations for Q3 10/31/24. EY Attendees: J. Berman, B. Mistler, R. Huang	0.40	683.00	273.20
Lunia,Suraj	Senior Manager	India	6/10/2024	Non US Tax	Executive review of the email response on GST impact on sell of shares of Quoine India. EY Attendees: A. Agarwal, S. Lunia, P. Acharya	0.80	683.00	546.40
Agarwal,Akhil	Senior	India	6/10/2024	Non US Tax	Executive review of the email response on GST impact on sell of shares of Quoine India. EY Attendees: A. Agarwal, S. Lunia, P. Acharya	0.80	415.00	332.00
Sakaguchi,Masato	Senior	Japan	6/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss FTX Japan KK intercompany balances payment EY Attendees: J. Suzuki, M. Sakaguchi	0.40	415.00	166.00
Mistler,Brian M	Manager	United States	6/10/2024	US Income Tax	Call to discuss the estimated tax calculations for Q3 10/31/24. EY Attendees: J. Berman, B. Mistler, R. Huang	0.40	551.00	220.40
Suzuki,Jason	Senior Manager	Japan	6/10/2024	Non US Tax	Meeting to discuss invoices from TLB and India director Abhilash fee payment EY Attendees: J. Suzuki, M. Sakaguchi	0.90	683.00	614.70
Acharya,Prashant	Managing Director	India	6/10/2024	Non US Tax	Executive review of the email response on GST impact on sell of shares of Quoine India. EY Attendees: A. Agarwal, S. Lunia, P. Acharya	0.80	814.00	651.20
Huang,Ricki	Senior	United States	6/10/2024	US Income Tax	Catchup call with team to discuss latest return and estimate status EY Attendees: J. Berman, R. Huang	0.40	415.00	166.00
Huang,Ricki	Senior	United States	6/10/2024	US Income Tax	Call to discuss the estimated tax calculations for Q3 10/31/24. EY Attendees: J. Berman, B. Mistler, R. Huang	0.40	415.00	166.00
Berman,Jake	Senior Manager	United States	6/10/2024	US Income Tax	Catchup call with team to discuss latest return and estimate status EY Attendees: J. Berman, R. Huang	0.40	683.00	273.20
Di Stefano,Giulia	Senior	United States	6/11/2024	Transfer Pricing	Review standalone memorandums to send to local entities - total of 22 memorandums	1.90	415.00	788.50

**Exhibit A****Summary of Fees by Professional****For the Period June 1, 2024 through June 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Bailey,Doug	Partner/Principal	United States	6/11/2024	US International Tax	Tax issues pertaining to the establishment and administration of the liquidating trust.	3.60	866.00	3,117.60
Bailey,Doug	Partner/Principal	United States	6/11/2024	US International Tax	Tax issues relative to the formation and supervision of the liquidating trust.	2.20	866.00	1,905.20
Hall,Emily Melissa	Senior	United States	6/11/2024	US State and Local Tax	Continued updating nexus consideration summary to include EY suggested approach based on various scenarios.	1.30	415.00	539.50
Varma,Bharath	Manager	India	6/11/2024	Non US Tax	Preparation of the information checklist to evaluate the India Income-tax implications on the proposed transfer of Quoine India equity shares	0.80	551.00	440.80
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	6/11/2024	Non US Tax	FTX Europe AG / Swiss tax ruling SAPA: Finalization of German final draft version (rest)	2.00	683.00	1,366.00
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	6/11/2024	Non US Tax	FTX Europe AG / Swiss tax ruling SAPA: Draft of enclosure e-mail regarding Final Drafts of Swiss Rulings D/E	0.60	683.00	409.80
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	6/11/2024	Non US Tax	FTX Switzerland GmbH / Tax return 22: Check re filing deadline	0.20	683.00	136.60
Bost,Anne	Managing Director	United States	6/11/2024	Transfer Pricing	Revisit issue of tax treatment of interest on loans	1.90	814.00	1,546.60
Billings,Phoebe	Manager	United States	6/11/2024	Transfer Pricing	Updating country-by-country report for 2022 based on the most recently available data	0.50	551.00	275.50
Inker,Brian	Senior	United States	6/11/2024	Transfer Pricing	Internal correspondence re functionality and content of mass email file related to FY22 compliance local reviews	0.40	415.00	166.00
Inker,Brian	Senior	United States	6/11/2024	Transfer Pricing	Review and updates of FY22 TP compliance memos and mass email drafts v11	2.90	415.00	1,203.50
Oyetunde,Oyebode	Manager	United States	6/11/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow up with EY Germany on the status update of 2023 financial statements	1.00	551.00	551.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	6/11/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : Analyze of a request received by e-mail from J. Bavaud (FTX) regarding adjustments in the 2022 Financial statements. The bookkeeping was done and then we provide the new GL and TB to J. Bavaud (FTX) by e-mails	3.50	236.00	826.00
Tong,Chia-Hui	Senior Manager	United States	6/11/2024	Project Management Office Transition	Prepare weekly status update	1.00	683.00	683.00
Ancona,Christopher	Senior	United States	6/11/2024	Project Management Office Transition	Processing of tax workstream billing status report for review by tax workstreams	2.60	415.00	1,079.00
Ancona,Christopher	Senior	United States	6/11/2024	Project Management Office Transition	Correspondence with EY tax workstreams regarding upcoming tax compliance deliverable deadlines	0.70	415.00	290.50
Ancona,Christopher	Senior	United States	6/11/2024	Project Management Office Transition	Creation of the Information Reporting and Withholding runbook to track status on specific tax matters	1.10	415.00	456.50
Hammon,David Lane	Manager	United States	6/11/2024	Non US Tax	Correspondences regarding the compliance obligations needing to be addresses for Quoine Singapore (including next steps).	1.60	551.00	881.60
Hammon,David Lane	Manager	United States	6/11/2024	Non US Tax	Correspondences concerning potential Bahamas, BVI and Cayman tax implications on transfer of assets.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	6/11/2024	Non US Tax	Correspondences regarding potential tax implications in various foreign jurisdictions of transferring ownership of entities.	0.60	551.00	330.60
Hammon,David Lane	Manager	United States	6/11/2024	Non US Tax	Review of information request concerning FTX foreign entities for the FY23 US tax return.	0.50	551.00	275.50
Faerber,Anna	Senior Manager	Seychelles	6/11/2024	ACR Bookkeeping/ACR Statutory Reporting	6/11/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou, Other Attendees: T. Hoareau (ACM), T. Dugasse (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugasse (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	683.00	273.20
Ossanlou,Nina Shehrezade	Manager	United States	6/11/2024	Non US Tax	Inventory of filings for all the entities being sold, employer return for FTX HK, review of updated due diligence report by Tricor	1.30	551.00	716.30
MacLean,Corrie	Senior	United States	6/11/2024	Non US Tax	Review and update Non-US bookkeeping and indirect updates for the June stakeholder reporting package and convert to the working database format	3.70	415.00	1,535.50
Suzuki,Jason	Senior Manager	Japan	6/11/2024	Non US Tax	Working time to respond to Tricor information requests for 31 March 2021 tax return providing audited financial statements data	2.30	683.00	1,570.90
Suzuki,Jason	Senior Manager	Japan	6/11/2024	Non US Tax	Additional requests to Quoine India corporate secret to obtain entity documents	0.70	683.00	478.10
Suzuki,Jason	Senior Manager	Japan	6/11/2024	Non US Tax	Processing of invoices from Quoine PTE's prior tax agent	0.50	683.00	341.50
Suzuki,Jason	Senior Manager	Japan	6/11/2024	Non US Tax	Working time for past emails from S.Kojima related to Quoine PTE tax returns	1.10	683.00	751.30
Suzuki,Jason	Senior Manager	Japan	6/11/2024	Non US Tax	Coordination with S&C and EY related to FTX advance pricing arrangement	1.40	683.00	956.20
Mizutani,Rie	Manager	Japan	6/11/2024	ACR Bookkeeping/ACR Statutory Reporting	Balance sheet analysis review/update/corrections for May(HD)	2.80	551.00	1,542.80
Sakaguchi,Masato	Senior	Japan	6/11/2024	ACR Bookkeeping/ACR Statutory Reporting	Group bank reconciliation _2	3.20	415.00	1,328.00
Sakaguchi,Masato	Senior	Japan	6/11/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation payment request _2	3.10	415.00	1,286.50
Sakaguchi,Masato	Senior	Japan	6/11/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation of fund transfer application	3.70	415.00	1,535.50
Ashihara,Kae	Staff	Japan	6/11/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare document for June 11 Payment request	3.60	236.00	849.60

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Ashihara,Kae	Staff	Japan	6/11/2024	ACR Bookkeeping/ACR Statutory Reporting	File invoice for June 11 Payment request	2.70	236.00	637.20
Ashihara,Kae	Staff	Japan	6/11/2024	ACR Bookkeeping/ACR Statutory Reporting	Acquire bank balance vouchers to prepare daily bank file for June 10	1.20	236.00	283.20
Ashihara,Kae	Staff	Japan	6/11/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare document for transfer request	1.60	236.00	377.60
Ashihara,Kae	Staff	Japan	6/11/2024	ACR Bookkeeping/ACR Statutory Reporting	File invoice for transfer request_1	1.70	236.00	401.20
Lowery,Kristie L	National Partner/Principal	United States	6/11/2024	Payroll Tax	Review and draft of incorporation of employment tax considerations in FTX Tax Disclosure Question and Answer for Sullivan and Cromwell	1.70	1,040.00	1,768.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/11/2024	Payroll Tax	Review of prepared responses for employment tax considerations on FTX Tax Disclosure Question and Answer for Sullivan and Cromwell.	0.70	683.00	478.10
DeVincenzo,Jennie	Managing Director	United States	6/11/2024	Payroll Tax	Review of prepared responses for employment tax considerations on FTX Tax Disclosure Question and Answer for Sullivan and Cromwell.	0.90	814.00	732.60
Short,Victoria	Manager	United States	6/11/2024	Payroll Tax	Draft payment instructions for L. Barrios on paying outstanding balances on payroll tax account	0.80	551.00	440.80
Short,Victoria	Manager	United States	6/11/2024	Payroll Tax	Review of new correspondence relating to payroll tax/employment tax accounts	0.60	551.00	330.60
Poloner,Seth	Managing Director	United States	6/11/2024	Information Reporting	Review tax materials	0.10	814.00	81.40
Espley-Ault,Olivia	Senior Manager	BBC Region	6/11/2024	Non US Tax	Review Erica Culmer Curry's draft of the Bahamas consequences of contributing assets to a trust and make edits	1.60	683.00	1,092.80
Espley-Ault,Olivia	Senior Manager	BBC Region	6/11/2024	Non US Tax	Prepare and send BVI and Cayman consequences of contributing assets to a trust. Send deliverable to Lakshmi Jayanthi	0.90	683.00	614.70
Culmer-Curry,Erica	Senior Manager	Bahamas	6/11/2024	Non US Tax	Completion of drafting deliverable of transfer of Bahamian entities to US Trust and provision to EY Prime office.	2.90	683.00	1,980.70
Berman,Jake	Senior Manager	United States	6/11/2024	US Income Tax	Updating detailed IRW workplan for trust formation and wind down activities by workstream/category.	2.90	683.00	1,980.70
Berman,Jake	Senior Manager	United States	6/11/2024	US Income Tax	Making changes for comments to the workplan divided by service line for the trust formation tracker	0.30	683.00	204.90
Berman,Jake	Senior Manager	United States	6/11/2024	US Income Tax	Creating request list for Q3 10/31/24 estimated tax calculation	0.60	683.00	409.80
Scott,James	Client Serving Contractor JS	United States	6/11/2024	Non US Tax	Analysis of local country transfer pricing reporting and documentation requirements	0.80	600.00	480.00
Feliciano,Christopher	Staff	United States	6/11/2024	US Income Tax	Start on three new specific entities TBs and workpaper	3.00	236.00	708.00
Shea JR,Thomas M	Partner/Principal	United States	6/11/2024	US Income Tax	Written correspondence re: updated documents re: effective and post-effective date workstreams to M. Cilia and K. Schultea	0.40	866.00	346.40
Shea JR,Thomas M	Partner/Principal	United States	6/11/2024	US Income Tax	Review and submission of updated documents re: effective and post-effective date workstreams to Alvarez & Marsal	1.70	866.00	1,472.20
Shea JR,Thomas M	Partner/Principal	United States	6/11/2024	US Income Tax	Review of updated documents from Alvarez & Marsal re: effective and post-effective date workstreams and internal written correspondence	1.20	866.00	1,039.20
Mistler,Brian M	Manager	United States	6/11/2024	US Income Tax	Drafting of next steps for digital asset calculations	0.90	551.00	495.90
Gorman,Doug	Manager	United States	6/11/2024	Technology	Load new post-petition crypto sales file provided for activity through April 2024 to SQL database to support Profit & Loss calculation of crypto activity for FTX entity	3.00	551.00	1,653.00
Yeom,Sunny	Senior	United States	6/11/2024	Technology	Continue making updates to the "GetCostBasis - April" workspace to tackle the negative holding period	3.40	415.00	1,411.00
Yeom,Sunny	Senior	United States	6/11/2024	Technology	Leverage the legacy code in "CalsRun4" for FIFO logics	1.60	415.00	664.00
Braun,Avi	Staff	United States	6/11/2024	US International Tax	Updating prepped filings in OIT	2.80	236.00	660.80
Braun,Avi	Staff	United States	6/11/2024	US International Tax	Working on preparing and updating draft filings based on senior comments	2.30	236.00	542.80
Cushner,Sam	Manager	United States	6/11/2024	US International Tax	Initial review of tax return for 2023 for Entity 10	0.80	551.00	440.80
Cushner,Sam	Manager	United States	6/11/2024	US International Tax	Initial review of tax return for 2023 for Entity 8	1.00	551.00	551.00
Cushner,Sam	Manager	United States	6/11/2024	US International Tax	Initial review of tax return for 2023 for Entity 9	0.80	551.00	440.80
Cushner,Sam	Manager	United States	6/11/2024	US International Tax	Review additional information received from our info request.	1.10	551.00	606.10
Dubroff,Andy	Managing Director	United States	6/11/2024	US International Tax	Tax treatment of specific bankruptcy related tax issues	1.50	814.00	1,221.00
He,Ileana	Senior	United States	6/11/2024	US International Tax	FTX Trading Ltd sch C Retained Earning issue	3.00	415.00	1,245.00
Jayanthi,Lakshmi	Senior Manager	United States	6/11/2024	US International Tax	Tax treatment of bankruptcy consolidation issues	3.20	683.00	2,185.60
Karan,Anna Suncheuri	Staff	United States	6/11/2024	US Income Tax	Putting together directions on how to import the tax return workbook into the software used to prepare the tax return.	2.60	236.00	613.60
Mensah,Josephine	Staff	United States	6/11/2024	US International Tax	FTX Compliance - updating 3 returns - manager review comments	1.00	236.00	236.00
Mensah,Josephine	Staff	United States	6/11/2024	US International Tax	Perform data analysis - historical pricing analysis	3.50	236.00	826.00
Mensah,Josephine	Staff	United States	6/11/2024	US International Tax	Perform data analysis - historical pricing analysis continued	1.50	236.00	354.00
Ortiz,Daniella	Staff	United States	6/11/2024	US International Tax	Compiling notes from various tax desks abroad	2.10	236.00	495.60
Ortiz,Daniella	Staff	United States	6/11/2024	US International Tax	Preparing tax returns	1.50	236.00	354.00
Yang,Ming	Senior	United States	6/11/2024	US International Tax	Dormant returns ready for next level review	3.00	415.00	1,245.00
Yang,Rachel Sim	Senior Manager	United States	6/11/2024	US International Tax	Qualified deficit rule research	1.00	683.00	683.00

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Zhuo,Melody	Staff	United States	6/11/2024	US International Tax	FTX International Tax Compliance - info request review	3.00	236.00	708.00
Zhuo,Melody	Staff	United States	6/11/2024	US International Tax	FTX International Tax Compliance - project management update	3.00	236.00	708.00
Massengill,Clint	Managing Director	United States	6/11/2024	US Income Tax	Review notes on trust transfer considerations from Doug Bailey	1.10	814.00	895.40
Sreenivas Katikireddi,Teja	Senior	United States	6/11/2024	Technology	Digital Asset catchup to discuss results of latest calculation for tax purposes EY Attendees: J. Berman, S. Yeom, B. Mistler, T. Katikireddi	0.90	415.00	373.50
Mensah,Josephine	Staff	United States	6/11/2024	US International Tax	Onboarding new team member EY Attendees: J. Mensah, R. Huang	0.50	236.00	118.00
Mistler,Brian M	Manager	United States	6/11/2024	US Income Tax	Digital Asset catchup to discuss results of latest calculation for tax purposes EY Attendees: J. Berman, S. Yeom, B. Mistler, T. Katikireddi	0.90	551.00	495.90
Yeom,Sunny	Senior	United States	6/11/2024	Technology	Digital Asset catchup to discuss results of latest calculation for tax purposes EY Attendees: J. Berman, S. Yeom, B. Mistler, T. Katikireddi	0.90	415.00	373.50
Mizutani,Rie	Manager	Japan	6/11/2024	ACR Bookkeeping/ACR Statutory Reporting	Sharing of information on the status of handover from Ms. Sakiko regarding India and Viet Nam EY Attendees: J. Suzuki, R. Mizutani	0.60	551.00	330.60
MacLean,Corrie	Senior	United States	6/11/2024	Non US Tax	6/11/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.50	415.00	207.50
Huang,Vanesa	Senior	United States	6/11/2024	US State and Local Tax	Internal call to discuss secretary of state withdrawal process. EY Attendees: E. Hall, V. Huang	0.30	415.00	124.50
Hall,Emily Melissa	Senior	United States	6/11/2024	Payroll Tax	Internal call to discuss secretary of state withdrawal process. EY Attendees: E. Hall, V. Huang	0.30	415.00	124.50
MacLean,Corrie	Senior	United States	6/11/2024	Non US Tax	6/11/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou, Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Way (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	415.00	166.00
Ossanlou,Nina Shehrezade	Manager	United States	6/11/2024	Non US Tax	6/11/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou, Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Way (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	551.00	220.40
Scott,James	Client Serving Contractor JS	United States	6/11/2024	US Income Tax	6/11/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou, Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Way (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	600.00	240.00
Hammon,David Lane	Manager	United States	6/11/2024	Non US Tax	6/11/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou, Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Way (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	551.00	220.40
Berman,Jake	Senior Manager	United States	6/11/2024	US Income Tax	Digital Asset catchup to discuss results of latest calculation for tax purposes EY Attendees: J. Berman, S. Yeom, B. Mistler, T. Katikireddi	0.90	683.00	614.70
Berman,Jake	Senior Manager	United States	6/11/2024	US Income Tax	Meeting discussing the summer cycle for he engagement and what the process entails for what work is to be done and returned to the client for reviews during the summer time period. EY Attendees: C. Feliciano, A. Karan, B. Mistler, J. Berman, J. Mensah, R. Huang	0.50	683.00	341.50
DeVincenzo,Jennie	Managing Director	United States	6/11/2024	Payroll Tax	Discussion on effective date/post effective date planning employment tax items and incorporation. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	0.50	814.00	407.00
Huang,Ricki	Senior	United States	6/11/2024	US Income Tax	Meeting discussing the summer cycle for he engagement and what the process entails for what work is to be done and returned to the client for reviews during the summer time period. EY Attendees: C. Feliciano, A. Karan, B. Mistler, J. Berman, J. Mensah, R. Huang	0.50	415.00	207.50
Mensah,Josephine	Staff	United States	6/11/2024	US International Tax	Meeting discussing the summer cycle for he engagement and what the process entails for what work is to be done and returned to the client for reviews during the summer time period. EY Attendees: C. Feliciano, A. Karan, B. Mistler, J. Berman, J. Mensah, R. Huang	0.50	236.00	118.00

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Karan,Anna Suncheuri	Staff	United States	6/11/2024	Transfer Pricing	Meeting discussing the summer cycle for he engagement and what the process entails for what work is to be done and returned to the client for reviews during the summer time period. EY Attendees: C. Feliciano, A. Karan, B. Mistler, J. Berman, J. Mensah, R. Huang	0.50	236.00	118.00
Mistler,Brian M	Manager	United States	6/11/2024	US Income Tax	Meeting discussing the summer cycle for he engagement and what the process entails for what work is to be done and returned to the client for reviews during the summer time period. EY Attendees: C. Feliciano, A. Karan, B. Mistler, J. Berman, J. Mensah, R. Huang	0.50	551.00	275.50
Lowery,Kristie L	National Partner/Principal	United States	6/11/2024	Payroll Tax	Discussion on effective date/post effective date planning employment tax items and incorporation. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	0.50	1,040.00	520.00
Feliciano,Christopher	Staff	United States	6/11/2024	US Income Tax	Meeting discussing the summer cycle for he engagement and what the process entails for what work is to be done and returned to the client for reviews during the summer time period. EY Attendees: C. Feliciano, A. Karan, B. Mistler, J. Berman, J. Mensah, R. Huang	0.50	236.00	118.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/11/2024	Payroll Tax	Discussion on effective date/post effective date planning employment tax items and incorporation. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	0.50	683.00	341.50
Watkins,Michael	Managing Director	United States	6/11/2024	Non US Tax	6/11/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.50	814.00	407.00
Hammon,David Lane	Manager	United States	6/11/2024	Non US Tax	6/11/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.50	551.00	275.50
Huang,Ricki	Senior	United States	6/11/2024	US Income Tax	Onboarding new team member EY Attendees: J. Mensah, R. Huang	0.50	415.00	207.50
Suzuki,Jason	Senior Manager	Japan	6/11/2024	Non US Tax	Sharing of information on the status of handover from Ms. Sakiko regarding India and Viet Nam EY Attendees: J. Suzuki, R. Mizutani	0.60	683.00	409.80
Ossanlou,Nina Shehrezade	Manager	United States	6/11/2024	Non US Tax	6/11/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.50	551.00	275.50
Faerber,Anna	Senior Manager	Seychelles	6/11/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting with team to prepare for client meeting regarding Validating potential interest payable to SRC - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.60	683.00	409.80
Dugas,Annie	Manager	Seychelles	6/11/2024	ACR Bookkeeping/ACR Statutory Reporting	6/11/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou, Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	551.00	220.40
Bastienne,Oliver	Partner/Principal	Seychelles	6/11/2024	ACR Bookkeeping/ACR Statutory Reporting	6/11/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou, Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	866.00	346.40
Ramakalawan, Rachel	Staff	Seychelles	6/11/2024	ACR Bookkeeping/ACR Statutory Reporting	6/11/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou, Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	236.00	94.40
Chang-Waye,Amanda	Manager	Seychelles	6/11/2024	ACR Bookkeeping/ACR Statutory Reporting	6/11/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou, Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	551.00	220.40



**Exhibit A****Summary of Fees by Professional****For the Period June 1, 2024 through June 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Engelbrecht, Kevin	Senior Manager	Seychelles	6/11/2024	ACR Bookkeeping/ACR Statutory Reporting	6/11/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou, Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Way (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	683.00	273.20
Dugas, Tara	Senior	Seychelles	6/11/2024	ACR Bookkeeping/ACR Statutory Reporting	6/11/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou, Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Way (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	415.00	166.00
Houareau, Tina	Senior	Seychelles	6/11/2024	ACR Bookkeeping/ACR Statutory Reporting	6/11/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou, Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Way (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	415.00	166.00
Chang-Way, Amanda	Manager	Seychelles	6/11/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting with team to prepare for client meeting regarding Validating potential interest payable to SRC - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Way (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.60	551.00	330.60
Dugas, Annie	Manager	Seychelles	6/11/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting with team to prepare for client meeting regarding Validating potential interest payable to SRC - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Way (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.60	551.00	330.60
Engelbrecht, Kevin	Senior Manager	Seychelles	6/11/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting with team to prepare for client meeting regarding Validating potential interest payable to SRC - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Way (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.60	683.00	409.80
Bastienne, Oliver	Partner/Principal	Seychelles	6/11/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting with team to prepare for client meeting regarding Validating potential interest payable to SRC - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Way (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.60	866.00	519.60
Ramkalawan, Rachel	Staff	Seychelles	6/11/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting with team to prepare for client meeting regarding Validating potential interest payable to SRC - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Way (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.60	236.00	141.60
Dugas, Tara	Senior	Seychelles	6/11/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting with team to prepare for client meeting regarding Validating potential interest payable to SRC - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Way (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.60	415.00	249.00
Houareau, Tina	Senior	Seychelles	6/11/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting with team to prepare for client meeting regarding Validating potential interest payable to SRC - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Way (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.60	415.00	249.00
S. Figueroa, Carolina	Senior	United States	6/11/2024	Transfer Pricing	Research on rules that allows post bankruptcy allocation based on assets	3.50	415.00	1,452.50
Di Stefano, Giulia	Senior	United States	6/12/2024	Transfer Pricing	Final review of the standalone memorandums to the local entities	3.10	415.00	1,286.50
Di Stefano, Giulia	Senior	United States	6/12/2024	Transfer Pricing	6/12/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Hammon, D. McComber, G. Stefano, L. Lovelace, M. Zhuo, N. Ossanlou, R. Huang	0.40	415.00	166.00
Di Stefano, Giulia	Senior	United States	6/12/2024	Transfer Pricing	Call to discuss tax treatment of interest from loans EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings	0.20	415.00	83.00
Di Stefano, Giulia	Senior	United States	6/12/2024	Transfer Pricing	Call to discuss tax treatment of interest from loans EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings	0.40	415.00	166.00

**Exhibit A****Summary of Fees by Professional****For the Period June 1, 2024 through June 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Bailey,Doug	Partner/Principal	United States	6/12/2024	US International Tax	Tax issues connected with the inception and management of the liquidating trust.	3.10	866.00	2,684.60
Bailey,Doug	Partner/Principal	United States	6/12/2024	US International Tax	Tax issues related to the organization and maintenance of the liquidating trust.	2.10	866.00	1,818.60
Hall,Emily Melissa	Senior	United States	6/12/2024	US State and Local Tax	Drafted email to M. Musano detailing updates made to nexus considerations summary.	0.30	415.00	124.50
Hall,Emily Melissa	Senior	United States	6/12/2024	US State and Local Tax	Reviewed updated trial balance pulled May 2024 for FTX silo to determine any material changes for apportionment purposes.	1.60	415.00	664.00
Hall,Emily Melissa	Senior	United States	6/12/2024	US State and Local Tax	Review of annual report instructions sent by business license team.	0.60	415.00	249.00
Madras,Hussain	Senior Manager	India	6/12/2024	Non US Tax	Preliminary review of the information checklist to evaluate the India Income-tax implications on the proposed transfer of Quoine India equity shares	0.30	683.00	204.90
Koch,Markus	Managing Director	Switzerland/Lichtenstein	6/12/2024	Non US Tax	FTX Europe: Compensation Ruling: Review of final ruling draft after our amendments	1.50	814.00	1,221.00
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	6/12/2024	Non US Tax	FTX Europe / Swiss tax ruling SAPA: review feedback from Markus Koch, finalizing Ruling drafts and sending them for review to client / lawyers	0.60	683.00	409.80
Bost,Anne	Managing Director	United States	6/12/2024	Transfer Pricing	Review PMO deck	0.70	814.00	569.80
Inker,Brian	Senior	United States	6/12/2024	Transfer Pricing	Local team correspondence re FY22 TP compliance	2.90	415.00	1,203.50
Oyetunde,Oyebode	Manager	United States	6/12/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow up with EY Gibraltar to confirm signature of the abridged 2023 financial statements.	1.00	551.00	551.00
Oyetunde,Oyebode	Manager	United States	6/12/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow -up with EY Switzerland to confirm status of 2022 financial statements and the closing balances	0.80	551.00	440.80
Collado,Adriana	Senior Manager	Panama	6/12/2024	Non US Tax	Review of Transfer Pricing report including Panama entity	0.40	683.00	273.20
Collado,Adriana	Senior Manager	Panama	6/12/2024	Non US Tax	Email answer regarding report	0.40	683.00	273.20
Geisler,Arthur	Staff	Switzerland/Lichtenstein	6/12/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : Modification of the booking of the adjustment on 2022 accounts according to the review of V. Bouza (EY)	3.00	236.00	708.00
Tong,Chia-Hui	Senior Manager	United States	6/12/2024	Project Management Office Transition	Prepare talking points for weekly team leads	1.10	683.00	751.30
Tong,Chia-Hui	Senior Manager	United States	6/12/2024	Project Management Office Transition	Review activity tracker next steps	1.20	683.00	819.60
Tong,Chia-Hui	Senior Manager	United States	6/12/2024	Project Management Office Transition	Continue edits of weekly status update	0.70	683.00	478.10
Ancona,Christopher	Senior	United States	6/12/2024	Project Management Office Transition	Correspondence with EY foreign firms regarding Value Added Tax calculations	0.70	415.00	290.50
Ancona,Christopher	Senior	United States	6/12/2024	Project Management Office Transition	Edits to slide deck to capture updates on outstanding tax compliance deliverables for reporting to tax workstreams	1.70	415.00	705.50
Ancona,Christopher	Senior	United States	6/12/2024	Project Management Office Transition	Consolidation and review of tax project expense items for reporting to the bankruptcy court	1.60	415.00	664.00
Ancona,Christopher	Senior	United States	6/12/2024	Project Management Office Transition	Edits to the Project Management Office work items report to track action and follow up items	1.20	415.00	498.00
Ancona,Christopher	Senior	United States	6/12/2024	Project Management Office Transition	Edits to the June change control summary for upcoming tax deliverables	2.20	415.00	913.00
Ancona,Christopher	Senior	United States	6/12/2024	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application EY Attendees: H. Choudary, C. Ancona, D. Neziroski	0.40	415.00	166.00
Bruno,Hannah	Staff	United States	6/12/2024	Value Added Tax	Coordinate with local teams to ensure timely and accurate deliverables are reflected in OGM	2.30	236.00	542.80
Allen,Jenefier Michelle	Staff	United States	6/12/2024	US International Tax	OGM - Correct due dates on existing deliverables	0.20	236.00	47.20
Hammon,David Lane	Manager	United States	6/12/2024	Non US Tax	Correspondences concerning the status of the FY21 audited financial statements for Quoine Singapore.	0.60	551.00	330.60
Hammon,David Lane	Manager	United States	6/12/2024	Non US Tax	Correspondences regarding the status and next steps for finalizing the FY22 financial statements of FTX Digital Holdings.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	6/12/2024	Non US Tax	Correspondences regarding the status of the FY20 financials for Innovatia.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	6/12/2024	Non US Tax	Correspondences concerning the preparation and filing of the quarterly VAT returns for FTX Bahamas.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	6/12/2024	Non US Tax	Correspondences concerning potential tax implications of transferring ownership of certain BVI and Panamanian entities.	0.80	551.00	440.80
Hammon,David Lane	Manager	United States	6/12/2024	Non US Tax	Correspondences concerning potential tax implications of for the proposed plan concerning FTX Japan.	0.70	551.00	385.70
Hammon,David Lane	Manager	United States	6/12/2024	Non US Tax	Correspondences regarding the signing requirements for the tax returns/financial statements of the FTX Nigerian entities.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	6/12/2024	Non US Tax	Review of summary of corporate secretarial filings needing to be addressed for the FTX Seychelles entities.	0.60	551.00	330.60
Hammon,David Lane	Manager	United States	6/12/2024	Non US Tax	Correspondences regarding financial information on FTX foreign entities needed for the US tax return.	0.50	551.00	275.50
Ossanolou,Nina Shehrezade	Manager	United States	6/12/2024	Non US Tax	Working on June SRP for Direct tax and ACR	1.10	551.00	606.10
Ossanolou,Nina Shehrezade	Manager	United States	6/12/2024	Non US Tax	Review IND inputs for June deliverables	0.50	551.00	275.50

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
MacLean,Corrie	Senior	United States	6/12/2024	Non US Tax	Prepare Non-US direct tax and payroll updates for the June stakeholder reporting package and convert to the working database format	3.50	415.00	1,452.50
MacLean,Corrie	Senior	United States	6/12/2024	Non US Tax	Finalize Non-US direct tax and payroll updates for the June stakeholder reporting package and convert to the working database format	0.60	415.00	249.00
Mizutani,Rie	Manager	Japan	6/12/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare responses to questions from the FSA (Investigation of reasons for gains and losses incurred in prior years)	3.30	551.00	1,818.30
Sakaguchi,Masato	Senior	Japan	6/12/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare a list to request remittance processing	3.40	415.00	1,411.00
Sakaguchi,Masato	Senior	Japan	6/12/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation for additional payment requests	2.10	415.00	871.50
Sakaguchi,Masato	Senior	Japan	6/12/2024	ACR Bookkeeping/ACR Statutory Reporting	Check details of other payables	2.50	415.00	1,037.50
Ashihara,Kae	Staff	Japan	6/12/2024	ACR Bookkeeping/ACR Statutory Reporting	Acquire bank balance vouchers to prepare daily bank file for June 11	1.20	236.00	283.20
Ashihara,Kae	Staff	Japan	6/12/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare Daily bank file June 11 for reporting JFSA	1.70	236.00	401.20
Ashihara,Kae	Staff	Japan	6/12/2024	ACR Bookkeeping/ACR Statutory Reporting	Journal entries from June 1 to June 7 in preparation for monthly closing	3.10	236.00	731.60
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/12/2024	Payroll Tax	Sample employee claim consolidation of fact patterns and analysis	1.70	683.00	1,161.10
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/12/2024	Payroll Tax	Review of drafted FTX state employment tax payment due instructions for Kathy Schultea (FTX)	1.30	683.00	887.90
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/12/2024	Payroll Tax	FTX tax mail review and distribution to other tax teams to advise.	0.90	683.00	614.70
Espley-Ault,Olivia	Senior Manager	BBC Region	6/12/2024	Non US Tax	Response by emails to Lakshmi Jayanthi's email regarding transferring entities out of bvi entities into a trust.	0.20	683.00	136.60
McPhee,Tiffany	Manager	BBC Region	6/12/2024	Non US Tax	Email follow-ups on fee quote for BL and VAT work for Bahamas	0.30	551.00	165.30
Berman,Jake	Senior Manager	United States	6/12/2024	US Income Tax	Reviewing latest tax digital analysis gain/loss calculation	1.30	683.00	887.90
Feliciano,Christopher	Staff	United States	6/12/2024	US Income Tax	Work done on entity comments received from senior, starting new entities TB workpapers	2.20	236.00	519.20
Mistler,Brian M	Manager	United States	6/12/2024	US Income Tax	Compile and check crypto pricing data	1.50	551.00	826.50
Gorman,Doug	Manager	United States	6/12/2024	Technology	Review SQL table created for new post-petition crypto sales for activity through April 2024 to support Profit & Loss calculation of crypto activity for FTX entity	3.00	551.00	1,653.00
Sreenivas Katikireddi,Teja	Senior	United States	6/12/2024	Technology	Conduct comparisons of the cost basis script results against multiple cryptocurrencies. This manual testing ensures the bulk testing scripts is validating information as expected	3.80	415.00	1,577.00
Yeom,Sunny	Senior	United States	6/12/2024	Technology	Continue querying updates to "GetCostBasis - April" workspace to tackle the negative holding period	3.60	415.00	1,494.00
Yeom,Sunny	Senior	United States	6/12/2024	Technology	Ensure that the query update to tackle negative holding period is legitimate by testing for random coins	1.40	415.00	581.00
Mensah,Josephine	Staff	United States	6/12/2024	US International Tax	Prepare 2 additional work papers for federal return	3.00	236.00	708.00
Mensah,Josephine	Staff	United States	6/12/2024	US International Tax	Prepare 2 work papers for federal return	3.00	236.00	708.00
Mensah,Josephine	Staff	United States	6/12/2024	US International Tax	Self review of prepared workpapers	1.50	236.00	354.00
Mok,Wan Ling	Staff	United States	6/12/2024	US International Tax	Updated forms on OIT according to comments	1.50	236.00	354.00
Massengill,Clint	Managing Director	United States	6/12/2024	US Income Tax	Review draft plan and disclosure statement	0.90	814.00	732.60
Feliciano,Christopher	Staff	United States	6/12/2024	US Income Tax	meeting to demonstrate workpaper import into OIT with new team members EY Attendees: J. Mensah, C. Feliciano, A. Karan, R. Huang	0.50	236.00	118.00
Espley-Ault,Olivia	Senior Manager	BBC Region	6/12/2024	Non US Tax	Call with US and BBC team to discuss BVI ES filings to be made by the registered agent, FFP. EY Attendees: M. Sangster, C. MacLean, D. Hammon, N. Ossanlou, O. Espley-Ault	0.20	683.00	136.60
Ossanlou,Nina Shehrezade	Manager	United States	6/12/2024	Non US Tax	Call with US and BBC team to discuss BVI ES filings to be made by the registered agent, FFP. EY Attendees: M. Sangster, C. MacLean, D. Hammon, N. Ossanlou, O. Espley-Ault	0.20	551.00	110.20
Karan,Anna Suncheuri	Staff	United States	6/12/2024	Transfer Pricing	meeting to demonstrate workpaper import into OIT with new team members EY Attendees: J. Mensah, C. Feliciano, A. Karan, R. Huang	0.50	236.00	118.00
Mensah,Josephine	Staff	United States	6/12/2024	US International Tax	meeting to demonstrate workpaper import into OIT with new team members EY Attendees: J. Mensah, C. Feliciano, A. Karan, R. Huang	0.50	236.00	118.00
Neziroski,David	Associate	United States	6/12/2024	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application EY Attendees: H. Choudary, C. Ancona, D. Neziroski	0.40	365.00	146.00
Nguyen,Thinh	Staff	Germany	6/12/2024	ACR Bookkeeping/ACR Statutory Reporting	Call with Thinh regarding to bookkeeping for Mai 2024 in particular in connection with the release of the intercompany liability. EY Attendees: T. Nguyen, M. Andriani	2.00	236.00	472.00
Choudary,Hira	Staff	United States	6/12/2024	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application EY Attendees: H. Choudary, C. Ancona, D. Neziroski	0.40	236.00	94.40
DeVincenzo,Jennie	Managing Director	United States	6/12/2024	Payroll Tax	Discussion on FTX employee claim sample available documentation and approach EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo	0.80	814.00	651.20
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/12/2024	Payroll Tax	Discussion on FTX employee claim sample available documentation and approach EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo	0.80	683.00	546.40

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Lowery,Kristie L	National Partner/Principal	United States	6/12/2024	Payroll Tax	Discussion on FTX employee claim sample available documentation and approach EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo	0.80	1,040.00	832.00
Hammon,David Lane	Manager	United States	6/12/2024	Non US Tax	Call with US and BBC team to discuss BVI ES filings to be made by the registered agent, FFP. EY Attendees: M. Sangster, C. MacLean, D. Hammon, N. Ossanolou, O. Espley-Ault	0.20	551.00	110.20
Andriani,Margherita	Senior Manager	Germany	6/12/2024	ACR Bookkeeping/ACR Statutory Reporting	Call with Thinh regarding to bookkeeping for Mai 2024 in particular in connection with the release of the intercompany liability. EY Attendees: T. Nguyen, M. Andriani	2.00	683.00	1,366.00
MacLean,Corrie	Senior	United States	6/12/2024	Non US Tax	Call with US and BBC team to discuss BVI ES filings to be made by the registered agent, FFP. EY Attendees: M. Sangster, C. MacLean, D. Hammon, N. Ossanolou, O. Espley-Ault	0.20	415.00	83.00
Huang,Ricki	Senior	United States	6/12/2024	US Income Tax	meeting to demonstrate workpaper import into OIT with new team members EY Attendees: J. Mensah, C. Feliciano, A. Karan, R. Huang	0.50	415.00	207.50
Sangster,Mark	Senior	BBC Region	6/12/2024	Non US Tax	Call with US and BBC team to discuss BVI ES filings to be made by the registered agent, FFP. EY Attendees: M. Sangster, C. MacLean, D. Hammon, N. Ossanolou, O. Espley-Ault	0.20	415.00	83.00
Lovelace,Lauren	Partner/Principal	United States	6/12/2024	US International Tax	6/12/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Hammon, D. McComber, G. Stefano, L. Lovelace, M. Zhuo, N. Ossanolou, R. Huang	0.40	866.00	346.40
Ossanolou,Nina Shehrezade	Manager	United States	6/12/2024	Non US Tax	6/12/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Hammon, D. McComber, G. Stefano, L. Lovelace, M. Zhuo, N. Ossanolou, R. Huang	0.40	551.00	220.40
Zhuo,Melody	Staff	United States	6/12/2024	US International Tax	6/12/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Hammon, D. McComber, G. Stefano, L. Lovelace, M. Zhuo, N. Ossanolou, R. Huang	0.40	236.00	94.40
McComber,Donna	National Partner/Principal	United States	6/12/2024	Transfer Pricing	6/12/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Hammon, D. McComber, G. Stefano, L. Lovelace, M. Zhuo, N. Ossanolou, R. Huang	0.40	1,040.00	416.00
Mistler,Brian M	Manager	United States	6/12/2024	US Income Tax	6/12/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Hammon, D. McComber, G. Stefano, L. Lovelace, M. Zhuo, N. Ossanolou, R. Huang	0.40	551.00	220.40
Bost,Anne	Managing Director	United States	6/12/2024	Transfer Pricing	6/12/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Hammon, D. McComber, G. Stefano, L. Lovelace, M. Zhuo, N. Ossanolou, R. Huang	0.40	814.00	325.60
Katsnelson,David	Senior Manager	United States	6/12/2024	Transfer Pricing	Call to discuss tax treatment of interest from loans EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings	0.20	683.00	136.60
Hammon,David Lane	Manager	United States	6/12/2024	Non US Tax	6/12/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Hammon, D. McComber, G. Stefano, L. Lovelace, M. Zhuo, N. Ossanolou, R. Huang	0.40	551.00	220.40
Billings,Phoebe	Manager	United States	6/12/2024	Transfer Pricing	Call to discuss tax treatment of interest from loans EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings	0.20	551.00	110.20
Bost,Anne	Managing Director	United States	6/12/2024	Transfer Pricing	Call to discuss tax treatment of interest from loans EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings	0.20	814.00	162.80
McComber,Donna	National Partner/Principal	United States	6/12/2024	Transfer Pricing	Call to discuss tax treatment of interest from loans EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings	0.20	1,040.00	208.00
Katsnelson,David	Senior Manager	United States	6/12/2024	Transfer Pricing	Call to discuss preparation of memo for tax treatment of interest loans EY Attendees: D. Katsnelson, G. Stefano, C. Figueroa, M. Gibson	0.40	683.00	273.20
Gibson,Mitch	Senior	United States	6/12/2024	Transfer Pricing	Call to discuss preparation of memo for tax treatment of interest loans EY Attendees: D. Katsnelson, G. Stefano, C. Figueroa, M. Gibson	0.40	415.00	166.00
Huang,Ricki	Senior	United States	6/12/2024	US Income Tax	6/12/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Hammon, D. McComber, G. Stefano, L. Lovelace, M. Zhuo, N. Ossanolou, R. Huang	0.40	415.00	166.00
S. Figueroa,Carolina	Senior	United States	6/12/2024	Transfer Pricing	Call to discuss preparation of memo for tax treatment of interest loans EY Attendees: D. Katsnelson, G. Stefano, C. Figueroa, M. Gibson	0.40	415.00	166.00

**Exhibit A****Summary of Fees by Professional****For the Period June 1, 2024 through June 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
MacLean,Corrie	Senior	United States	6/12/2024	Non US Tax	6/12/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Hammon, D. McComber, G. Stefano, L. Lovelace, M. Zhuo, N. Ossanlou, R. Huang	0.40	415.00	166.00
Huang,Ricki	Senior	United States	6/12/2024	US Income Tax	Meeting about process used to print Tax Return papers in OIT and the process used to make sure workpapers are clean and concise. EY Attendees: C. Feliciano, R. Huang	0.30	415.00	124.50
Feliciano,Christopher	Staff	United States	6/12/2024	US Income Tax	Meeting about process used to print Tax Return papers in OIT and the process used to make sure workpapers are clean and concise. EY Attendees: C. Feliciano, R. Huang	0.30	236.00	70.80
S. Figueroa,Carolina	Senior	United States	6/12/2024	Transfer Pricing	Research on Memo supporting the non accrual of interest on loans	3.50	415.00	1,452.50
S. Figueroa,Carolina	Senior	United States	6/12/2024	Transfer Pricing	General understanding on the base case and general facts of the memo on loan and interest	2.50	415.00	1,037.50
Zhu,Philip	Senior	United States	6/12/2024	US International Tax	Reviewed entities' 8858s assigned	2.00	415.00	830.00
Di Stefano,Giulia	Senior	United States	6/13/2024	Transfer Pricing	Analysis of the answers received by some local teams	3.90	415.00	1,618.50
Di Stefano,Giulia	Senior	United States	6/13/2024	Transfer Pricing	Continued analysis of answers received by local teams	1.40	415.00	581.00
Di Stefano,Giulia	Senior	United States	6/13/2024	Transfer Pricing	Discussion of outstanding CbCR items and allocations and who the responsible parties are. EY Attendees: L. O'Reilly, A. Bost, D. Katsnelson, D. McComber, G. Stefano	0.50	415.00	207.50
Bailey,Doug	Partner/Principal	United States	6/13/2024	US International Tax	Tax issues concerning the setup and execution of the liquidating trust.	3.10	866.00	2,684.60
Bailey,Doug	Partner/Principal	United States	6/13/2024	Tax Advisory	Meeting to discuss the latest status of the tax gain or loss calculation for digital assets EY Attendees: J. Berman, D. Bailey, B. Mistler, T. Shea	0.50	866.00	433.00
Hall,Emily Melissa	Senior	United States	6/13/2024	US State and Local Tax	Continued review of updated trial balance pulled May 2024 for an FTX silo to determine any material changes for apportionment purposes.	1.30	415.00	539.50
Pastrikou,Eleni	Staff	Cyprus	6/13/2024	Value Added Tax	Update of the OGM so as to ensure that there are no other pending deliverables to be submitted and provision of the confirmation letter issued by the Cypriot Tax Authorities evidencing that the VAT deregistration has been completed.	0.40	236.00	94.40
Papachristodoulou,Elpida	Senior Manager	Cyprus	6/13/2024	Value Added Tax	Update OGM with completed Cypriot VAT compliance required for FTX Crypto, FTX EMEA and Innovatia	0.40	683.00	273.20
Rumford,Neil	Partner/Principal	Gibraltar	6/13/2024	Non US Tax	Transfer Pricing Compliance Memo FY2022 completion	1.00	866.00	866.00
Andriani,Margherita	Senior Manager	Germany	6/13/2024	ACR Bookkeeping/ACR Statutory Reporting	Feedback and Review the preparation of readjustment cost plus invoice of financial statement 2023	1.00	683.00	683.00
Ballay,Niklas	Staff	Germany	6/13/2024	Non US Tax	Prepare information for the tax returns 2022	0.20	236.00	47.20
Ballay,Niklas	Staff	Germany	6/13/2024	Non US Tax	First review of a transfer pricing memo	3.20	236.00	755.20
Varma,Bharath	Manager	India	6/13/2024	Non US Tax	Research on tax implications on in-kind distribution of Quoine India equity shares from FTX Japan to FTX Japan Holdings	2.30	551.00	1,267.30
Vasic,Dajana	Staff	Switzerland/Lichtenstein	6/13/2024	Non US Tax	FTX Europe: View Feedback from Lawyers regarding Ruling SAPA and storage	1.50	236.00	354.00
Wagner,Kaspar	Manager	Switzerland/Lichtenstein	6/13/2024	Non US Tax	FTX Europe: Financial Statements 2022 and 2023 send email to Client to further assess situation regarding Swiss tax implications and timing of tax returns	0.90	551.00	495.90
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	6/13/2024	Non US Tax	FTX Europe / Tax return 22: check open filing deadlines re Tax Return & securities transfer tax; evaluation of outstanding files	0.40	683.00	273.20
Katsnelson,David	Senior Manager	United States	6/13/2024	Transfer Pricing	Review foreign TP compliance responses to determine necessary next steps	0.70	683.00	478.10
Bost,Anne	Managing Director	United States	6/13/2024	Transfer Pricing	Review revisions to runbook	0.70	814.00	569.80
Billings,Phoebe	Manager	United States	6/13/2024	Transfer Pricing	Analysis of updated trial balances for country-by-country reporting purposes and to identify intercompany activity for transfer pricing documentation	1.30	551.00	716.30
Billings,Phoebe	Manager	United States	6/13/2024	Transfer Pricing	Preparing status update for the transfer pricing team based on most recent deliverables	0.50	551.00	275.50
Oyetunde,Oyebode	Manager	United States	6/13/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow-up emails to Juerg to request approval of May MORs for FTX Crypto and EMEA	0.50	551.00	275.50
Oyetunde,Oyebode	Manager	United States	6/13/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow-up emails to EY Germany to determine status of cost-plus invoices for 2023 and finalization of 2023 financial statements.	0.50	551.00	275.50
Collado,Adriana	Senior Manager	Panama	6/13/2024	Non US Tax	Follow up email sent	0.70	683.00	478.10
Tong,Chia-Hui	Senior Manager	United States	6/13/2024	Project Management Office Transition	Prepare agenda for FTX CFO and CAO to address	0.80	683.00	546.40
Tong,Chia-Hui	Senior Manager	United States	6/13/2024	Project Management Office Transition	Finalize weekly status update for distribution	0.40	683.00	273.20
Ancona,Christopher	Senior	United States	6/13/2024	Project Management Office Transition	Edits to presentational materials ahead of call with FTX leadership	1.80	415.00	747.00
Ancona,Christopher	Senior	United States	6/13/2024	Project Management Office Transition	Edits to the tax project status reporting slide deck ahead of call with tax workstreams	1.20	415.00	498.00

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Ancona,Christopher	Senior	United States	6/13/2024	Project Management Office Transition	Edits to workflow reporting dashboards for latest actions items related to upcoming tax deliverables	1.40	415.00	581.00
Ancona,Christopher	Senior	United States	6/13/2024	Project Management Office Transition	Final edits to the stakeholder reporting package for June ahead of reporting to FTX leadership	1.50	415.00	622.50
Ancona,Christopher	Senior	United States	6/13/2024	Transfer Pricing	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Ancona, B. Mistler, C. Tong, D. Hammon, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX).	0.40	415.00	166.00
Ancona,Christopher	Senior	United States	6/13/2024	Transfer Pricing	Meeting to discuss updates to the June Stakeholder Reporting Package EY Attendees: C. Ancona, H. Choudary	0.30	415.00	124.50
Ancona,Christopher	Senior	United States	6/13/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Musano, M. Zhuo, M. Babikian, O. Oyetunde, T. Shea	0.40	415.00	166.00
Hammon,David Lane	Manager	United States	6/13/2024	Non US Tax	Review of the status of filings for the FTX foreign entities to be included in the June stakeholder reporting package	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	6/13/2024	Non US Tax	Correspondences regarding next steps for addressing filings of certain FTX foreign entities being included in the June stakeholder reporting package	0.80	551.00	440.80
Hammon,David Lane	Manager	United States	6/13/2024	Non US Tax	Correspondences regarding the status/next steps for finalizing the FY20 financial statements for Innovatia.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	6/13/2024	Non US Tax	Correspondences regarding potential tax implications of transferring ownership of certain BVI and Panamanian entities.	0.80	551.00	440.80
Hammon,David Lane	Manager	United States	6/13/2024	Non US Tax	Correspondences regarding potential tax implications of for the proposed plan concerning FTX Japan.	0.70	551.00	385.70
Hammon,David Lane	Manager	United States	6/13/2024	Non US Tax	Correspondences regarding next steps for filing the economic substance filings and CbCR notifications for the FTX BVI entities.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	6/13/2024	Non US Tax	Correspondences regarding next steps for filing the CbCR notifications for Cayman Islands.	0.30	551.00	165.30
Ossanlou,Nina Shehrezade	Manager	United States	6/13/2024	Non US Tax	Review the newly added SG and HK deliverables in OGM and review comment updates to share with Mary	2.20	551.00	1,212.20
Ossanlou,Nina Shehrezade	Manager	United States	6/13/2024	Non US Tax	Review the newly added BVI, Caymen and Bahamas deliverables in OGM and review comment updates to share with Mary	1.50	551.00	826.50
MacLean,Corrie	Senior	United States	6/13/2024	Non US Tax	Review and update US workstreams June stakeholder reporting package updates and convert to the working database format	2.10	415.00	871.50
Sakaguchi,Masato	Senior	Japan	6/13/2024	ACR Bookkeeping/ACR Statutory Reporting	JFSA monthly reporting package (B/S, P/L, CAR)_1	1.90	415.00	788.50
Sakaguchi,Masato	Senior	Japan	6/13/2024	ACR Bookkeeping/ACR Statutory Reporting	JFSA monthly reporting package (B/S, P/L, CAR)_2	2.10	415.00	871.50
Sakaguchi,Masato	Senior	Japan	6/13/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of Quoine PTE closing for FY2021	3.00	415.00	1,245.00
Ashihara,Kae	Staff	Japan	6/13/2024	ACR Bookkeeping/ACR Statutory Reporting	Acquire bank balance vouchers to prepare daily bank file for June 12	1.20	236.00	283.20
Ashihara,Kae	Staff	Japan	6/13/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare Daily bank file June 12 for reporting JFSA	0.80	236.00	188.80
Ashihara,Kae	Staff	Japan	6/13/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare response in Jira for what was approved in Payment request	2.50	236.00	590.00
Matsuo,Eiko	Senior Manager	Japan	6/13/2024	Transfer Pricing	Consider the actions that the Tokyo Regional Taxation Bureau could take in relation to the APA application after the sale of FTX Japan KK, in relation to Japan-Singapore Bilateral APA support for FTX Japan KK.	0.60	683.00	409.80
Lowery,Kristie L	National Partner/Principal	United States	6/13/2024	Payroll Tax	Review of employee claim sample and granular information related to employment agreements to determine various characteristics associated with customer and/ or employee claims	2.20	1,040.00	2,288.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/13/2024	Payroll Tax	Preparation to present internally FTX employee claim sample	0.70	683.00	478.10
DeVincenzo,Jennie	Managing Director	United States	6/13/2024	Payroll Tax	Reviewing sample employee claim	1.20	814.00	976.80
Short,Victoria	Manager	United States	6/13/2024	Payroll Tax	Review of account statuses on employment tax account in preparation for bi-weekly call with FTX	0.60	551.00	330.60
Espley-Ault,Olivia	Senior Manager	BBC Region	6/13/2024	Non US Tax	Email to D Hammon confirming no BVI consequences of contributing shares to the trust	0.20	683.00	136.60
Espley-Ault,Olivia	Senior Manager	BBC Region	6/13/2024	Non US Tax	Review T. Mc Phee's email regarding return submissions and respond to her by email.	0.30	683.00	204.90
Espley-Ault,Olivia	Senior Manager	BBC Region	6/13/2024	Non US Tax	Respond to B Inker's email regarding TP memos in the BBC and CbCr penalties	0.80	683.00	546.40
Sangster,Mark	Senior	BBC Region	6/13/2024	Non US Tax	Corresponding with BBC team and prime team regarding BBC tax DD filings	0.80	415.00	332.00
Sangster,Mark	Senior	BBC Region	6/13/2024	Non US Tax	Working with Olivia to provide response to Brian Inker regarding Bahamas/Cayman/BVI CbCR compliance	0.50	415.00	207.50

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## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
McPhee,Tiffany	Manager	BBC Region	6/13/2024	Non US Tax	Review of PSM for filings and email correspondence re corrections and follow-up queries.	1.00	551.00	551.00
Berman,Jake	Senior Manager	United States	6/13/2024	US Income Tax	Make updates to the 10/31/23 request list for information received from RLKS	0.50	683.00	341.50
Berman,Jake	Senior Manager	United States	6/13/2024	US Income Tax	Updating Ledger X acquisition tax analysis for 10/31/23 compliance	0.40	683.00	273.20
Scott,James	Client Serving Contractor JS	United States	6/13/2024	Non US Tax	Assistance with Singapore, Japan and BVI local country tax compliance and planning	0.90	600.00	540.00
Scott,James	Client Serving Contractor JS	United States	6/13/2024	US Income Tax	Review of PMO slide inputs and action items	0.30	600.00	180.00
Feliciano,Christopher	Staff	United States	6/13/2024	US Income Tax	Review two more entities PBC for entities B2T tabs and other tabs for both workpapers	2.90	236.00	684.40
Shea JR,Thomas M	Partner/Principal	United States	6/13/2024	US Income Tax	Review of 6/13 Tax Project Management slide for submission to broader group	0.60	866.00	519.60
Shea JR,Thomas M	Partner/Principal	United States	6/13/2024	US Income Tax	Prepare for 6/13 Meeting with FTX Chief Financial Officer and Chief Administrative Officer	0.60	866.00	519.60
Mistler,Brian M	Manager	United States	6/13/2024	US Income Tax	Drafting of update for S&C on digital asset calculations	1.10	551.00	606.10
Gorman,Doug	Manager	United States	6/13/2024	Technology	Update SQL queries for new post-petition crypto sales for activity through April 2024 to support Profit & Loss calculation of crypto activity for FTX entity	2.40	551.00	1,322.40
Gorman,Doug	Manager	United States	6/13/2024	Technology	Execute SQL queries for new post-petition crypto sales for activity through April 2024 to support Profit & Loss calculation of crypto activity for FTX entity	3.60	551.00	1,983.60
Sreenivas Katikireddi,Teja	Senior	United States	6/13/2024	Technology	Load updated April data into the Databricks workspace and ensure accuracy, which is provided by the business	3.40	415.00	1,411.00
Yeom,Sunny	Senior	United States	6/13/2024	Technology	Continue making updates on "GetCostBasis - April" workspace to account for negative holding period	3.80	415.00	1,577.00
Yeom,Sunny	Senior	United States	6/13/2024	Technology	Test if the changes to address the negative holding period are effective	2.20	415.00	913.00
Yeom,Sunny	Senior	United States	6/13/2024	Technology	Continue making updates to the "GetCostBasis - April" workspace to handle the negative holding period	2.00	415.00	830.00
Davis,Christine	Manager	United States	6/13/2024	US International Tax	Research background information regarding client history	0.30	551.00	165.30
Karan,Anna Suncheuri	Staff	United States	6/13/2024	US Income Tax	Granting access to a new team member	1.30	236.00	306.80
Karan,Anna Suncheuri	Staff	United States	6/13/2024	US Income Tax	Prepping the tax return workbook to get to from book to tax income for the federal tax return.	1.70	236.00	401.20
Lammy,Caitlin	Senior	United States	6/13/2024	US International Tax	First level review of FTX returns	2.00	415.00	830.00
Mensah,Josephine	Staff	United States	6/13/2024	US International Tax	Updating organizer to ready it for current year return prep	3.00	236.00	708.00
Mensah,Josephine	Staff	United States	6/13/2024	US International Tax	Updating organizer to ready it for current year return prep continued	3.00	236.00	708.00
Ortiz,Daniella	Staff	United States	6/13/2024	US International Tax	Preparing taxable income calculations	3.10	236.00	731.60
Ortiz,Daniella	Staff	United States	6/13/2024	US International Tax	Sending out emails on tax advice	2.70	236.00	637.20
Yang,Rachel Sim	Senior Manager	United States	6/13/2024	US International Tax	PY return position revisit	1.00	683.00	683.00
Zhuo,Melody	Staff	United States	6/13/2024	US International Tax	FTX International Tax Compliance - client data review	2.00	236.00	472.00
Zhuo,Melody	Staff	United States	6/13/2024	US International Tax	FTX International Tax Compliance - team check-in	3.00	236.00	708.00
Zhuo,Melody	Staff	United States	6/13/2024	US International Tax	FTX International Tax Compliance - technical issue review	2.60	236.00	613.60
Zhuo,Melody	Staff	United States	6/13/2024	US International Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Musano, M. Zhuo, M. Babikian, O. Oyetunde, T. Shea	0.40	236.00	94.40
Short,Victoria	Manager	United States	6/13/2024	Payroll Tax	EY/FTX Weekly Employment tax update call EY Attendees: V. Short, K. Lowery, J. DeVincenzo Other Attendees: L. Barrios (FTX), K. Schultea (FTX), F. Buenrostro (FTX),	0.10	551.00	55.10
Babikian,Mher	Senior Manager	United States	6/13/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Musano, M. Zhuo, M. Babikian, O. Oyetunde, T. Shea	0.40	683.00	273.20



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## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Shea JR,Thomas M	Partner/Principal	United States	6/13/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Musano, M. Zhuo, M. Babikian, O. Oyetunde, T. Shea	0.40	866.00	346.40
Oyetunde,Oyebode	Manager	United States	6/13/2024	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Musano, M. Zhuo, M. Babikian, O. Oyetunde, T. Shea	0.40	551.00	220.40
DeVincenzo,Jennie	Managing Director	United States	6/13/2024	Payroll Tax	EY/FTX Weekly Employment tax update call EY Attendees: V. Short, K. Lowery, J. DeVincenzo Other Attendees: L. Barrios (FTX), K. Schultea (FTX), F. Buenrostro (FTX),	0.10	814.00	81.40
Mistler,Brian M	Manager	United States	6/13/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Ancona, B. Mistler, C. Tong, D. Hammon, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX),	0.40	551.00	220.40
Lowery,Kristie L	National Partner/Principal	United States	6/13/2024	Payroll Tax	EY/FTX Weekly Employment tax update call EY Attendees: V. Short, K. Lowery, J. DeVincenzo Other Attendees: L. Barrios (FTX), K. Schultea (FTX), F. Buenrostro (FTX),	0.10	1,040.00	104.00
Shea JR,Thomas M	Partner/Principal	United States	6/13/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Ancona, B. Mistler, C. Tong, D. Hammon, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX),	0.40	866.00	346.40
Choudary,Hira	Staff	United States	6/13/2024	Project Management Office Transition	Meeting to discuss updates to the June Stakeholder Reporting Package EY Attendees: C. Ancona, H. Choudary	0.30	236.00	70.80
Tong,Chia-Hui	Senior Manager	United States	6/13/2024	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Ancona, B. Mistler, C. Tong, D. Hammon, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX),	0.40	683.00	273.20
Hammon,David Lane	Manager	United States	6/13/2024	Non US Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Ancona, B. Mistler, C. Tong, D. Hammon, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX),	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	6/13/2024	Non US Tax	6/13/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.80	551.00	440.80
MacLean,Corrie	Senior	United States	6/13/2024	Non US Tax	6/13/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.80	415.00	332.00
Hall,Emily Melissa	Senior	United States	6/13/2024	Payroll Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Musano, M. Zhuo, M. Babikian, O. Oyetunde, T. Shea	0.40	415.00	166.00
Hammon,David Lane	Manager	United States	6/13/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Musano, M. Zhuo, M. Babikian, O. Oyetunde, T. Shea	0.40	551.00	220.40

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## Summary of Fees by Professional

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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Katsnelson,David	Senior Manager	United States	6/13/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Musano, M. Zhuo, M. Babikian, O. Oyetunde, T. Shea	0.40	683.00	273.20
Ossanolou,Nina Shehrezade	Manager	United States	6/13/2024	Non US Tax	6/13/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou	0.80	551.00	440.80
Hammon,David Lane	Manager	United States	6/13/2024	Non US Tax	Meeting to finalize non-US updates for the June stakeholder reporting package EY Attendees: C. MacLean, D. Hammon, N. Ossanolou	1.00	551.00	551.00
MacLean,Corrie	Senior	United States	6/13/2024	Non US Tax	Meeting to finalize non-US updates for the June stakeholder reporting package EY Attendees: C. MacLean, D. Hammon, N. Ossanolou	1.00	415.00	415.00
Lowery,Kristie L	National Partner/Principal	United States	6/13/2024	Payroll Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Musano, M. Zhuo, M. Babikian, O. Oyetunde, T. Shea	0.40	1,040.00	416.00
Berman,Jake	Senior Manager	United States	6/13/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Musano, M. Zhuo, M. Babikian, O. Oyetunde, T. Shea	0.40	683.00	273.20
Scott,James	Client Serving Contractor JS	United States	6/13/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Musano, M. Zhuo, M. Babikian, O. Oyetunde, T. Shea	0.40	600.00	240.00
Ossanolou,Nina Shehrezade	Manager	United States	6/13/2024	Non US Tax	Meeting to finalize non-US updates for the June stakeholder reporting package EY Attendees: C. MacLean, D. Hammon, N. Ossanolou	1.00	551.00	551.00
Scott,James	Client Serving Contractor JS	United States	6/13/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Ancona, B. Mistler, C. Tong, D. Hammon, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX),	0.40	600.00	240.00
Berman,Jake	Senior Manager	United States	6/13/2024	US Income Tax	Meeting to discuss the latest status of the tax gain or loss calculation for digital assets EY Attendees: J. Berman, D. Bailey, B. Mistler, T. Shea	0.50	683.00	341.50
Musano,Matthew Albert	Senior Manager	United States	6/13/2024	US State and Local Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Musano, M. Zhuo, M. Babikian, O. Oyetunde, T. Shea	0.40	683.00	273.20
McGee,Liz	Senior Manager	United States	6/13/2024	IRS Audit Matters	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Musano, M. Zhuo, M. Babikian, O. Oyetunde, T. Shea	0.40	683.00	273.20
Lowery,Kristie L	National Partner/Principal	United States	6/13/2024	Payroll Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Ancona, B. Mistler, C. Tong, D. Hammon, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX),	0.40	1,040.00	416.00
Shea JR,Thomas M	Partner/Principal	United States	6/13/2024	US Income Tax	Meeting to discuss the latest status of the tax gain or loss calculation for digital assets EY Attendees: J. Berman, D. Bailey, B. Mistler, T. Shea	0.50	866.00	433.00

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## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
MacLean,Corrie	Senior	United States	6/13/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Musano, M. Zhuo, M. Babikian, O. Oyetunde, T. Shea	0.40	415.00	166.00
Mistler,Brian M	Manager	United States	6/13/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Musano, M. Zhuo, M. Babikian, O. Oyetunde, T. Shea	0.40	551.00	220.40
Tong,Chia-Hui	Senior Manager	United States	6/13/2024	Project Management Office Transition	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Musano, M. Zhuo, M. Babikian, O. Oyetunde, T. Shea	0.40	683.00	273.20
Mistler,Brian M	Manager	United States	6/13/2024	US Income Tax	Meeting to discuss the latest status of the tax gain or loss calculation for digital assets EY Attendees: J. Berman, D. Bailey, B. Mistler, T. Shea	0.50	551.00	275.50
Suzuki,Jason	Senior Manager	Japan	6/13/2024	Non US Tax	Conference call with D. Hammond and J. Scott regarding Quoine PTE Singapore EY Attendees: J. Suzuki, D. Hammon, J. Scott	0.50	683.00	341.50
Mizutani,Rie	Manager	Japan	6/13/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss tax and financial risk of FTX Japan Group EY Attendees: R. Mizutani, M. Sakaguchi	0.50	551.00	275.50
Davis,Christine	Manager	United States	6/13/2024	US Income Tax	Meeting to discuss background facts and research assignment EY Attendees: C. Davis, A. Sargent	0.50	551.00	275.50
Hammon,David Lane	Manager	United States	6/13/2024	Non US Tax	Conference call with D. Hammond and J. Scott regarding Quoine PTE Singapore EY Attendees: J. Suzuki, D. Hammon, J. Scott	0.50	551.00	275.50
Bost,Anne	Managing Director	United States	6/13/2024	Transfer Pricing	Discussion of outstanding CbCR items and allocations and who the responsible parties are. EY Attendees: L. O'Reilly, A. Bost, D. Katsnelson, D. McComber, G. Stefano	0.50	814.00	407.00
Madrasi,Hussain	Senior Manager	India	6/13/2024	Non US Tax	Brainstorming on the research outcome on in-kind distribution of Quoine India equity shares from FTX Japan to FTX Japan Holdings. EY Attendees: H. Madrasi, B. Bharath	0.50	683.00	341.50
Scott,James	Client Serving Contractor JS	United States	6/13/2024	US Income Tax	Conference call with D. Hammond and J. Scott regarding Quoine PTE Singapore EY Attendees: J. Suzuki, D. Hammon, J. Scott	0.50	600.00	300.00
Berman,Jake	Senior Manager	United States	6/13/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Ancona, B. Mistler, C. Tong, D. Hammon, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX),	0.40	683.00	273.20
Mizutani,Rie	Manager	Japan	6/13/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss Quoine PTE closing for FY2021 EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	1.50	551.00	826.50
Sakaguchi,Masato	Senior	Japan	6/13/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss Quoine PTE closing for FY2021 EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	1.50	415.00	622.50
Ashihara,Kae	Staff	Japan	6/13/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss Quoine PTE closing for FY2021 EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	1.50	236.00	354.00
Suzuki,Jason	Senior Manager	Japan	6/13/2024	Non US Tax	Meeting to discuss Quoine PTE closing for FY2021 EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	1.50	683.00	1,024.50
O'Reilly,Logan	Senior	United States	6/13/2024	Transfer Pricing	Discussion of outstanding CbCR items and allocations and who the responsible parties are. EY Attendees: L. O'Reilly, A. Bost, D. Katsnelson, D. McComber, G. Stefano	0.50	415.00	207.50
Kyriakides,Stavros	Senior Manager	Cyprus	6/13/2024	ACR Bookkeeping/ACR Statutory Reporting	Call with auditors to discuss Innovatia audit and availability of information for the years 2020-2023 EY Attendees: S. Kyriakides Other Attendees: M. Zaric (Grant Thornton),	0.80	683.00	546.40
Sakaguchi,Masato	Senior	Japan	6/13/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss tax and financial risk of FTX Japan Group EY Attendees: R. Mizutani, M. Sakaguchi	0.50	415.00	207.50
Katsnelson,David	Senior Manager	United States	6/13/2024	Transfer Pricing	Discussion of outstanding CbCR items and allocations and who the responsible parties are. EY Attendees: L. O'Reilly, A. Bost, D. Katsnelson, D. McComber, G. Stefano	0.50	683.00	341.50

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Bost,Anne	Managing Director	United States	6/13/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Musano, M. Zhuo, M. Babikian, O. Oyetunde, T. Shea	0.40	814.00	325.60
Choudary,Hira	Staff	United States	6/13/2024	Project Management Office Transition	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Musano, M. Zhuo, M. Babikian, O. Oyetunde, T. Shea	0.40	236.00	94.40
Sargent,Amy Johannah	Managing Director	United States	6/13/2024	US International Tax	Meeting to discuss background facts and research assignment EY Attendees: C. Davis, A. Sargent	0.50	814.00	407.00
Varma,Bharath	Manager	India	6/13/2024	ACR Bookkeeping/ACR Statutory Reporting	Brainstorming on the research outcome on in-kind distribution of Quoine India equity shares from FTX Japan to FTX Japan Holdings. EY Attendees: H. Madrasi, B. Bharath	0.50	551.00	275.50
McComber,Donna	National Partner/Principal	United States	6/13/2024	Transfer Pricing	Discussion of outstanding CbCR items and allocations and who the responsible parties are. EY Attendees: L. O'Reilly, A. Bost, D. Katsnelson, D. McComber, G. Stefano	0.50	1,040.00	520.00
Oyetunde,Oyebode	Manager	United States	6/13/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting between EY Cyprus and EY Central to discuss Innovatia status EY Attendees: S. Kyriakides, O. Oyetunde	0.20	551.00	110.20
Kyriakides,Stavros	Senior Manager	Cyprus	6/13/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting between EY Cyprus and EY Central to discuss Innovatia status EY Attendees: S. Kyriakides, O. Oyetunde	0.20	683.00	136.60
S. Figueroa,Carolina	Senior	United States	6/13/2024	Transfer Pricing	Continue research on memo supporting the non accrual of interest	3.40	415.00	1,411.00
Zhu,Philip	Senior	United States	6/13/2024	US International Tax	Continued review 8858	2.50	415.00	1,037.50
Di Stefano,Giulia	Senior	United States	6/14/2024	Transfer Pricing	Draft follow up emails to local teams for compliance memorandum	1.20	415.00	498.00
Di Stefano,Giulia	Senior	United States	6/14/2024	Transfer Pricing	Analyze answers local teams answers to transfer pricing memorandum questions	2.70	415.00	1,120.50
Di Stefano,Giulia	Senior	United States	6/14/2024	Transfer Pricing	Incorporated local transfer pricing requirements into the cbcR memorandum	3.90	415.00	1,618.50
Di Stefano,Giulia	Senior	United States	6/14/2024	Transfer Pricing	Meeting to discuss issuing PSMs to local countries for compliance memo review EY Attendees: B. Frapolly, D. Katsnelson, B. Inker, G. Stefano	0.60	415.00	249.00
Di Stefano,Giulia	Senior	United States	6/14/2024	Transfer Pricing	Internal meeting to discuss transfer pricing compliance requirements EY Attendees: G. Stefano, A. Bost, D. Hammon, D. Katsnelson, P. Billings	0.90	415.00	373.50
Bailey,Doug	Partner/Principal	United States	6/14/2024	US International Tax	Tax issues involving the creation and control of the liquidating trust.	2.50	866.00	2,165.00
Hall,Emily Melissa	Senior	United States	6/14/2024	US State and Local Tax	Revised nexus considerations summary deliverable to incorporate footnotes and presentational edits.	0.80	415.00	332.00
Hall,Emily Melissa	Senior	United States	6/14/2024	US State and Local Tax	Drafted email to M. Cilia (FTX) with annual report instructions and nexus deliverable with explanation.	1.10	415.00	456.50
Nguyen,Thinh	Staff	Germany	6/14/2024	ACR Bookkeeping/ACR Statutory Reporting	Assist the EY Tax team with the tax declaration for fiscal year 2022.	0.50	236.00	118.00
Nguyen,Thinh	Staff	Germany	6/14/2024	ACR Bookkeeping/ACR Statutory Reporting	Analyze the tax implications accordance with German Commercial Law (HGB).	3.00	236.00	708.00
Varma,Bharath	Manager	India	6/14/2024	Non US Tax	Preparation of a response email to David Hammon (EY USA) with our high level view on the tax implications for in-kind distribution	0.40	551.00	220.40
Madrasi,Hussain	Senior Manager	India	6/14/2024	Non US Tax	Preliminary review of response email to be sent to David Hammon (EY USA) with our high level view on the tax implications for in-kind distribution	0.20	683.00	136.60
Wainwright,Luke	Senior Manager	United Kingdom	6/14/2024	Payroll Tax	Sam Mabon (QRM), email updates to David L Hammon, emails with Kris Bewick (Financial Crime CDD Team Manager). PACE sign off.	0.60	683.00	409.80
Bost,Anne	Managing Director	United States	6/14/2024	Transfer Pricing	Discussions regarding financials for country by country report	0.80	814.00	651.20
Choudary,Hira	Staff	United States	6/14/2024	Project Management Office Transition	Updates to status reporting dashboards for open items from tax workstreams	2.10	236.00	495.60
Ancona,Christopher	Senior	United States	6/14/2024	Project Management Office Transition	Updating work items for overall tax project management after latest updates from tax workstreams	0.80	415.00	332.00
Ancona,Christopher	Senior	United States	6/14/2024	Project Management Office Transition	Correspondence with tax workstreams regarding outstanding tax project status action items	0.70	415.00	290.50
Allen,Jenefier Michelle	Staff	United States	6/14/2024	Non US Tax	Export deliverables for account team and update access for new team members in OGM	0.60	236.00	141.60
Hammon,David Lane	Manager	United States	6/14/2024	Non US Tax	Correspondences regarding the status of compliance for various foreign entities being wound down/liquidated	0.90	551.00	495.90
Hammon,David Lane	Manager	United States	6/14/2024	Non US Tax	Correspondences regarding financial data/contact details needed to understand the transfer pricing compliance requirements of the FTX foreign entities	0.20	551.00	110.20

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## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Manager	United States	6/14/2024	Non US Tax	Correspondences relating to potential tax implications of transferring ownership of certain BVI and Panamanian entities.	0.60	551.00	330.60
Hammon,David Lane	Manager	United States	6/14/2024	Non US Tax	Correspondences relating to potential tax implications of for the proposed plan concerning FTX Japan.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	6/14/2024	Non US Tax	Correspondences concerning status/next steps of the FY22 and FY23 financials for FTX Digital Holdings	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	6/14/2024	Non US Tax	Review of the status summary for the various filings in Hong Kong and Singapore being addressed by Tricor.	0.50	551.00	275.50
Hammon,David Lane	Manager	United States	6/14/2024	Non US Tax	Correspondences concerning status/next steps for transitioning tax/accounting services from Fair Consulting to EY India.	0.20	551.00	110.20
Hammon,David Lane	Manager	United States	6/14/2024	Non US Tax	Correspondences regarding status updates of the outstanding annual returns for the FTX Singapore entities.	0.20	551.00	110.20
Bastienne,Oliver	Partner/Principal	Seychelles	6/14/2024	ACR Bookkeeping/ACR Statutory Reporting	Reviewed TP memo in line with research conducted on OECD guidelines in respect of the the arm's length principle (ALP) between the related party transactions and current Transfer Pricing act in place.	3.00	866.00	2,598.00
Chang-Waye,Amanda	Manager	Seychelles	6/14/2024	ACR Bookkeeping/ACR Statutory Reporting	Review related of Transfer pricing memo with regards to tax technical matters related to arm's length principle	3.00	551.00	1,653.00
Houareau,Tina	Senior	Seychelles	6/14/2024	ACR Bookkeeping/ACR Statutory Reporting	Research tax technical matter with regards to Transfer Pricing related party transaction	3.00	415.00	1,245.00
Ossanlou,Nina Shehrezade	Manager	United States	6/14/2024	Non US Tax	Cross Functional dech review, finalization of SRP and emails	1.00	551.00	551.00
MacLean,Corrie	Senior	United States	6/14/2024	Non US Tax	Review and update Non-US statutory reporting updates for the June stakeholder reporting package and convert to the working database format	3.70	415.00	1,535.50
Suzuki,Jason	Senior Manager	Japan	6/14/2024	Non US Tax	Work on FTX Japan KK historical financial data with Crowe Horath auditor	1.50	683.00	1,024.50
Suzuki,Jason	Senior Manager	Japan	6/14/2024	Non US Tax	Work on Quoine India invoice payment from HDFC bank	0.30	683.00	204.90
Sakaguchi,Masato	Senior	Japan	6/14/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirmation of process of overseas remittance of TLB invoice	2.20	415.00	913.00
Ashihara,Kae	Staff	Japan	6/14/2024	ACR Bookkeeping/ACR Statutory Reporting	Acquire bank balance vouchers to prepare daily bank file for June 13	0.70	236.00	165.20
Ashihara,Kae	Staff	Japan	6/14/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare Daily bank file June 13 for reporting JFSA	1.60	236.00	377.60
Ashihara,Kae	Staff	Japan	6/14/2024	ACR Bookkeeping/ACR Statutory Reporting	AP input for June 18 Paymentrequest _1	3.70	236.00	873.20
Goto,Keisuke	Senior Manager	Japan	6/14/2024	Transfer Pricing	Consider future strategies for the APA application after the sale of FTX Japan KK in relation to the Japan-Singapore Bilateral APA support for FTX Japan KK.	1.40	683.00	956.20
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/14/2024	Payroll Tax	Documentation pull of additional support information on employee claims research and review.	2.70	683.00	1,844.10
DeVincenzo,Jennie	Managing Director	United States	6/14/2024	Payroll Tax	Detail review of FTX sample employee claim consolidation of fact patterns and analysis of source documentation available	1.70	814.00	1,383.80
Short,Victoria	Manager	United States	6/14/2024	Payroll Tax	Corresponding with Illinois Department of Labor on how to make a payment without portal access and troubleshooting portal set up with the agent	1.00	551.00	551.00
Short,Victoria	Manager	United States	6/14/2024	Payroll Tax	Establishing Illinois portal after agent verified account and reset previous login information	0.50	551.00	275.50
Poloner,Seth	Managing Director	United States	6/14/2024	Information Reporting	Review updated disclosure	0.10	814.00	81.40
Bote,Justin	Senior	United States	6/14/2024	US Income Tax	Federal Tax Return Review (Sch D, Sch M-3)	1.50	415.00	622.50
Berman,Jake	Senior Manager	United States	6/14/2024	US Income Tax	Reviewing the latest digital asset calculation for 10/31/24 projected income and losses	0.40	683.00	273.20
Scott,James	Client Serving Contractor JS	United States	6/14/2024	US Income Tax	Review of tax federal tax considerations related to use of liquidating trust	0.60	600.00	360.00
Feliciano,Christopher	Staff	United States	6/14/2024	US Income Tax	Work on the workpaper process for two more entities that were allocated by tracker, Formatting TBs per py format	2.00	236.00	472.00
Shea JR,Thomas M	Partner/Principal	United States	6/14/2024	US Income Tax	Review of updated EY documents re: effective and post-effective date workstreams and circulation to broader working group	2.20	866.00	1,905.20
Shea JR,Thomas M	Partner/Principal	United States	6/14/2024	US Income Tax	Final prep for weekly tax executive call on 6/14	0.70	866.00	606.20
Mistler,Brian M	Manager	United States	6/14/2024	US Income Tax	Additional documentation for transcript requests	1.50	551.00	826.50
Gorman,Doug	Manager	United States	6/14/2024	Technology	Review results from new SQL calculations for new post-petition crypto sales for activity through April 2024 to support Profit & Loss calculation of crypto activity for FTX entity	2.40	551.00	1,322.40
Gorman,Doug	Manager	United States	6/14/2024	Technology	Prepare and report new calculations for new post-petition crypto sales for activity through April 2024 to support Profit & Loss calculation of crypto activity for FTX entity	3.60	551.00	1,983.60
Sreenivas Katikireddi,Teja	Senior	United States	6/14/2024	Technology	Execute basic checks to confirm that the information loaded into Databricks matches the source data, this will ensure that information loaded conform to original source information provided	3.60	415.00	1,494.00
Yeom,Sunny	Senior	United States	6/14/2024	Technology	Continue making updates to "GetCostBasis - April" workspace for negative holding period	3.40	415.00	1,411.00

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## Summary of Fees by Professional

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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Yeom,Sunny	Senior	United States	6/14/2024	Technology	Test to ensure the changes are seamless by selecting random coins and comparing proceeds, gains, etc.	1.60	415.00	664.00
Braun,Avi	Staff	United States	6/14/2024	US International Tax	Working with team on discrepancies between TB and PL	1.00	236.00	236.00
Cushner,Sam	Manager	United States	6/14/2024	US International Tax	Initial review of tax return for 2023 for Entity 11	0.70	551.00	385.70
Cushner,Sam	Manager	United States	6/14/2024	US International Tax	Initial review of tax return for 2023 for Entity 12	1.30	551.00	716.30
Cushner,Sam	Manager	United States	6/14/2024	US International Tax	Initial review of tax return for 2023 for Entity 13	0.90	551.00	495.90
Cushner,Sam	Manager	United States	6/14/2024	US International Tax	Initial review of tax return for 2023 for Entity 14	1.10	551.00	606.10
Davis,Christine	Manager	United States	6/14/2024	US International Tax	Research background information for research assignment re cancellation of income	1.80	551.00	991.80
Karan,Anna Suncheuri	Staff	United States	6/14/2024	US Income Tax	Updating for review comments on the tax return workpaper	3.90	236.00	920.40
Lammey,Caitlin	Senior	United States	6/14/2024	US International Tax	Updating returns per review comments	1.80	415.00	747.00
Liu,Ke	Senior	United States	6/14/2024	US International Tax	Discuss the discrepancies between TB and PL for FTX Digital Holdings (Singapore) Pte.Ltd with S. Cushner and A. Braun	0.40	415.00	166.00
Liu,Ke	Senior	United States	6/14/2024	US International Tax	Reupdate workpaper and 5471 return	2.40	415.00	996.00
Liu,Ke	Senior	United States	6/14/2024	US International Tax	Review workpaper for FTX Trading GmbH	2.20	415.00	913.00
Ortiz,Daniella	Staff	United States	6/14/2024	US International Tax	Preparing taxable income calculation	2.50	236.00	590.00
Yang,Ming	Senior	United States	6/14/2024	US International Tax	Review FTX entities work papers and returns	2.00	415.00	830.00
Yang,Rachel Sim	Senior Manager	United States	6/14/2024	US International Tax	GILTI vs Sub F income approach review	1.00	683.00	683.00
Zhuo,Melody	Staff	United States	6/14/2024	US International Tax	FTX International Tax Compliance - financial data review	2.00	236.00	472.00
Zhuo,Melody	Staff	United States	6/14/2024	US International Tax	FTX International Tax Compliance - organization	1.50	236.00	354.00
Zhuo,Melody	Staff	United States	6/14/2024	US International Tax	FTX International Tax Compliance - technical review	3.00	236.00	708.00
Hammon,David Lane	Manager	United States	6/14/2024	Non US Tax	6/14/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.50	551.00	275.50
Goto,Keisuke	Senior Manager	Japan	6/14/2024	Transfer Pricing	Meeting with S. Melamed to update FTX Japan management on progress of advance pricing agreement notification to tax authorities EY Attendees: J. Suzuki, K. Goto Other Attendees: S. Melamed (FTX Japan K.K.),	0.60	683.00	409.80
MacLean,Corrie	Senior	United States	6/14/2024	Non US Tax	6/14/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.50	415.00	207.50
Suzuki,Jason	Senior Manager	Japan	6/14/2024	Non US Tax	Meeting with S. Melamed to update FTX Japan management on progress of advance pricing agreement notification to tax authorities EY Attendees: J. Suzuki, K. Goto Other Attendees: S. Melamed (FTX Japan K.K.),	0.60	683.00	409.80
Shea JR,Thomas M	Partner/Principal	United States	6/14/2024	US Income Tax	Weekly Tax Executive Call to discuss the workgroup list, roles and responsibilities for tax services EY Attendees: B. Mistler, K. Lowery, J. Berman, T. Shea, T. Ferris, J. Scott Other Attendees: D. Hariton (Sullivan and Cromwell), S. Coverick (Alvarez & Marsal), K. Ramanathan (A&M), E. Soto (Alvarez & Marsal), H. Kim (SC), C. Howe (Alvarez & Marsal), A. Liguori (A&M), K. Schultea (FTX), M. Cilia (FTX),	0.50	866.00	433.00
Berman,Jake	Senior Manager	United States	6/14/2024	US Income Tax	Weekly Tax Executive Call to discuss the workgroup list, roles and responsibilities for tax services EY Attendees: B. Mistler, K. Lowery, J. Berman, T. Shea, T. Ferris, J. Scott Other Attendees: D. Hariton (Sullivan and Cromwell), S. Coverick (Alvarez & Marsal), K. Ramanathan (A&M), E. Soto (Alvarez & Marsal), H. Kim (SC), C. Howe (Alvarez & Marsal), A. Liguori (A&M), K. Schultea (FTX), M. Cilia (FTX),	0.50	683.00	341.50
Suzuki,Jason	Senior Manager	Japan	6/14/2024	Non US Tax	EY internal meeting to discuss FTX Japan KK project update EY Attendees: I. Suto, K. Taniguchi, J. Suzuki, R. Mizutani	0.50	683.00	341.50
Mizutani,Rie	Manager	Japan	6/14/2024	ACR Bookkeeping/ACR Statutory Reporting	EY internal meeting to discuss FTX Japan KK project update EY Attendees: I. Suto, K. Taniguchi, J. Suzuki, R. Mizutani	0.50	551.00	275.50
Suto,Ichiro	Partner/Principal	Japan	6/14/2024	Non US Tax	EY internal meeting to discuss FTX Japan KK project update EY Attendees: I. Suto, K. Taniguchi, J. Suzuki, R. Mizutani	0.50	866.00	433.00
Taniguchi,Keisuke	Senior Manager	Japan	6/14/2024	Non US Tax	EY internal meeting to discuss FTX Japan KK project update EY Attendees: I. Suto, K. Taniguchi, J. Suzuki, R. Mizutani	0.50	683.00	341.50
Suzuki,Jason	Senior Manager	Japan	6/14/2024	Non US Tax	Planning meeting for FTX Japan finance team EY Attendees: J. Suzuki, R. Mizutani	0.40	683.00	273.20
Mistler,Brian M	Manager	United States	6/14/2024	US Income Tax	Weekly Tax Executive Call to discuss the workgroup list, roles and responsibilities for tax services EY Attendees: B. Mistler, K. Lowery, J. Berman, T. Shea, T. Ferris, J. Scott Other Attendees: D. Hariton (Sullivan and Cromwell), S. Coverick (Alvarez & Marsal), K. Ramanathan (A&M), E. Soto (Alvarez & Marsal), H. Kim (SC), C. Howe (Alvarez & Marsal), A. Liguori (A&M), K. Schultea (FTX), M. Cilia (FTX),	0.50	551.00	275.50

**Exhibit A****Summary of Fees by Professional****For the Period June 1, 2024 through June 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Lowery,Kristie L	National Partner/Principal	United States	6/14/2024	Payroll Tax	Weekly Tax Executive Call to discuss the workgroup list, roles and responsibilities for tax services EY Attendees: B. Mistler, K. Lowery, J. Berman, T. Shea, T. Ferris, J. Scott Other Attendees: D. Hariton (Sullivan and Cromwell), S. Coverick (Alvarez & Marsal), K. Ramanathan (A&M), E. Soto (Alvarez & Marsal), H. Kim (SC), C. Howe (Alvarez & Marsal), A. Liguori (A&M), K. Schultea (FTX), M. Cilia (FTX),	0.50	1,040.00	520.00
Mizutani,Rie	Manager	Japan	6/14/2024	ACR Bookkeeping/ACR Statutory Reporting	Planning meeting for FTX Japan finance team EY Attendees: J. Suzuki, R. Mizutani	0.40	551.00	220.40
Ossanolou,Nina Shehrezade	Manager	United States	6/14/2024	Non US Tax	6/14/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, N. Ossanolou	0.50	551.00	275.50
Hammon,David Lane	Manager	United States	6/14/2024	Non US Tax	Internal meeting to discuss transfer pricing compliance requirements EY Attendees: G. Stefano, A. Bost, D. Hammon, D. Katsnelson, P. Billings	0.90	551.00	495.90
Katsnelson,David	Senior Manager	United States	6/14/2024	Transfer Pricing	Internal meeting to discuss transfer pricing compliance requirements EY Attendees: G. Stefano, A. Bost, D. Hammon, D. Katsnelson, P. Billings	0.90	683.00	614.70
Bost,Anne	Managing Director	United States	6/14/2024	Transfer Pricing	Internal meeting to discuss transfer pricing compliance requirements EY Attendees: G. Stefano, A. Bost, D. Hammon, D. Katsnelson, P. Billings	0.90	814.00	732.60
Billings,Phoebe	Manager	United States	6/14/2024	Transfer Pricing	Internal meeting to discuss transfer pricing compliance requirements EY Attendees: G. Stefano, A. Bost, D. Hammon, D. Katsnelson, P. Billings	0.90	551.00	495.90
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/14/2024	Payroll Tax	Touchpoint on outstanding employment tax balances and account status in preparation for the payment walk through meeting. EY Attendees: V. Short, K. Wrenn	0.70	683.00	478.10
Short,Victoria	Manager	United States	6/14/2024	Payroll Tax	Touchpoint on outstanding employment tax balances and account status in preparation for the payment walk through meeting. EY Attendees: V. Short, K. Wrenn	0.70	551.00	385.70
Short,Victoria	Manager	United States	6/14/2024	Payroll Tax	Initial touchpoint on employment tax payment walk through EY Attendees: V. Short, K. Wrenn Other Attendees: L. Barrios (FTX),	0.30	551.00	165.30
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/14/2024	Payroll Tax	Initial touchpoint on employment tax payment walk through EY Attendees: V. Short, K. Wrenn Other Attendees: L. Barrios (FTX),	0.30	683.00	204.90
Inker,Brian	Senior	United States	6/14/2024	Transfer Pricing	Meeting to discuss issuing PSMs to local countries for compliance memo review EY Attendees: B. Frapolly, D. Katsnelson, B. Inker, G. Stefano	0.60	415.00	249.00
Frapolly,Brody	Staff	United States	6/14/2024	Transfer Pricing	Meeting to discuss issuing PSMs to local countries for compliance memo review EY Attendees: B. Frapolly, D. Katsnelson, B. Inker, G. Stefano	0.60	236.00	141.60
Katsnelson,David	Senior Manager	United States	6/14/2024	Transfer Pricing	Meeting to discuss issuing PSMs to local countries for compliance memo review EY Attendees: B. Frapolly, D. Katsnelson, B. Inker, G. Stefano	0.60	683.00	409.80
Ferris,Tara	Partner/Principal	United States	6/14/2024	Information Reporting	Weekly Tax Executive Call to discuss the workgroup list, roles and responsibilities for tax services EY Attendees: B. Mistler, K. Lowery, J. Berman, T. Shea, T. Ferris, J. Scott Other Attendees: D. Hariton (Sullivan and Cromwell), S. Coverick (Alvarez & Marsal), K. Ramanathan (A&M), E. Soto (Alvarez & Marsal), H. Kim (SC), C. Howe (Alvarez & Marsal), A. Liguori (A&M), K. Schultea (FTX), M. Cilia (FTX),	0.50	866.00	433.00
Short,Victoria	Manager	United States	6/14/2024	Payroll Tax	Employment tax payments in state portal walk through and submission EY Attendees: V. Short, K. Wrenn Other Attendees: L. Barrios (FTX),	0.50	551.00	275.50
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/14/2024	Payroll Tax	Employment tax payments in state portal walk through and submission EY Attendees: V. Short, K. Wrenn Other Attendees: L. Barrios (FTX),	0.50	683.00	341.50
Scott,James	Client Serving Contractor JS	United States	6/14/2024	US Income Tax	Weekly Tax Executive Call to discuss the workgroup list, roles and responsibilities for tax services EY Attendees: B. Mistler, K. Lowery, J. Berman, T. Shea, T. Ferris, J. Scott Other Attendees: D. Hariton (Sullivan and Cromwell), S. Coverick (Alvarez & Marsal), K. Ramanathan (A&M), E. Soto (Alvarez & Marsal), H. Kim (SC), C. Howe (Alvarez & Marsal), A. Liguori (A&M), K. Schultea (FTX), M. Cilia (FTX),	0.50	600.00	300.00
S. Figueroa,Carolina	Senior	United States	6/14/2024	Transfer Pricing	Outline of main research lines to support the non accrual of interest of related party loan	2.90	415.00	1,203.50
Zhu,Philip	Senior	United States	6/14/2024	US International Tax	Summarized review 8858s 1st batch	3.50	415.00	1,452.50
Ferris,Tara	Partner/Principal	United States	6/15/2024	Information Reporting	Review disclosure statements revising reporting memo	2.00	866.00	1,732.00
Ferris,Tara	Partner/Principal	United States	6/16/2024	Information Reporting	Review disclosure statements and revising memo	2.00	866.00	1,732.00
Di Stefano,Giulia	Senior	United States	6/17/2024	Transfer Pricing	Continued analyzing incoming answers by local teams	3.70	415.00	1,535.50
Di Stefano,Giulia	Senior	United States	6/17/2024	Transfer Pricing	Draft additional parts of the compliance memorandum	1.70	415.00	705.50
Di Stefano,Giulia	Senior	United States	6/17/2024	Transfer Pricing	Meeting to discuss 2022 transfer pricing compliance for Swiss entities EY Attendees: D. Katsnelson, A. Bost, C. Schwarzwälder, D. McComber, G. Stefano, M. Koch	0.60	415.00	249.00
Bailey,Doug	Partner/Principal	United States	6/17/2024	US International Tax	Tax issues linked to the formation and supervision of the liquidating trust.	1.50	866.00	1,299.00
Bailey,Doug	Partner/Principal	United States	6/17/2024	Tax Advisory	Meeting to discuss trust allocations and reporting. EY Attendees: S. Poloner, A. Pfaff, D. Bailey, J. Scott, L. Lovelace, T. Ferris, T. Shea	0.50	866.00	433.00



**Exhibit A****Summary of Fees by Professional****For the Period June 1, 2024 through June 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hall, Emily Melissa	Senior	United States	6/17/2024	US State and Local Tax	Sent email to R. Hoskins (RLKS) requesting May 2024 trading sales for FTX entity.	0.20	415.00	83.00
Hall, Emily Melissa	Senior	United States	6/17/2024	US State and Local Tax	Reviewed state and local tax notices received for various FTX entities.	1.40	415.00	581.00
Tsikouris, Anastasios	Manager	Cyprus	6/17/2024	Non US Tax	Manager's review of the FTX FY22 Transfer Pricing Compliance report from a Cypriot direct tax perspective in order to assess whether the comments provided therein are in line with the Cypriot tax legislation on the matter. The request was made by the lead EY TP team of this engagement.	2.20	551.00	1,212.20
Tsikouris, Anastasios	Manager	Cyprus	6/17/2024	Non US Tax	Draft comments on the FTX FY22 Transfer Pricing Compliance report - request from the lead TP team.	3.60	551.00	1,983.60
Liassides, Petros	Partner/Principal	Cyprus	6/17/2024	Non US Tax	Partner's review of the FTX FY22 Transfer Pricing Compliance report following the request for the lead TP team.	1.40	866.00	1,212.40
Liassides, Petros	Partner/Principal	Cyprus	6/17/2024	Non US Tax	Review of comments on the FTX FY22 Transfer Pricing Compliance report - request from the lead TP team.	0.80	866.00	692.80
Skordi, Chara	Senior	Cyprus	6/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Research on applicable guidance for the matter at hand (incl. EY International GAAP, IFRS)	2.70	415.00	1,120.50
Skordi, Chara	Senior	Cyprus	6/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Identification (research and reading) of differences between US GAAP and IFRS, relating to the specific matter at hand, i.e. push down accounting.	1.30	415.00	539.50
Osmers, Maren	Partner/Principal	Germany	6/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of MOR reporting and feedback to the EY Team on the current status of the bookkeeping in 2024.	0.80	866.00	692.80
Ballay, Niklas	Staff	Germany	6/17/2024	Non US Tax	Review of a transfer pricing memo	3.20	236.00	755.20
Varma, Bharath	Manager	India	6/17/2024	Non US Tax	Draft an email capturing the clarifications required to carry out a detailed analysis on the 'in-kind distribution' from FTX Japan to FTX Japan Holdings	0.20	551.00	110.20
Madras, Hussain	Senior Manager	India	6/17/2024	Non US Tax	Review the email capturing the clarifications required to carry out a detailed analysis on the 'in-kind distribution' from FTX Japan to FTX Japan Holdings	0.20	683.00	136.60
Vasie, Dajana	Staff	Switzerland/Lichtenstein	6/17/2024	Non US Tax	FTX Europe, Switzerland and Certificates: storage provisional tax invoices 22	0.60	236.00	141.60
Wagner, Kaspar	Manager	Switzerland/Lichtenstein	6/17/2024	Non US Tax	FTX Europe: Financial Statements 2022 and 2023 Updated Drafts, Review drafts and propose Videocall with client	1.40	551.00	771.40
Schwarzwälder, Christian	Senior Manager	Switzerland/Lichtenstein	6/17/2024	Non US Tax	FTX Europe AG / Swiss tax ruling SAPA: preparation of final version based on latest inputs from Lawyers	1.20	683.00	819.60
Bost, Anne	Managing Director	United States	6/17/2024	Transfer Pricing	Review local jurisdiction transfer pricing compliance worksheet	2.10	814.00	1,709.40
O'Reilly, Logan	Senior	United States	6/17/2024	Transfer Pricing	Industry analysis	1.50	415.00	622.50
Inker, Brian	Senior	United States	6/17/2024	Transfer Pricing	FTX Europe settlement review/analysis + correspondence	2.60	415.00	1,079.00
Oyetunde, Oyebo	Manager	United States	6/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow up with EY Cyprus to confirm approval of 2020 draft financial statements by new Director.	0.60	551.00	330.60
Geisler, Arthur	Staff	Switzerland/Lichtenstein	6/17/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Switzerland GmbH : providing by e-mail the TB as at 31.12.2022, 31.12.2023 & 31.05.2024 and the GL as at 31.12.2022, 31.12.2023 & 31.05.2024	3.00	236.00	708.00
Geisler, Arthur	Staff	Switzerland/Lichtenstein	6/17/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : adjustment done in the accounts after a request from A. Giovanoli (Matrixs Ltd). We sent by e-mail the updated TB and GL for 2022, 2023 and 2024	2.60	236.00	613.60
Geisler, Arthur	Staff	Switzerland/Lichtenstein	6/17/2024	ACR Bookkeeping/ACR Statutory Reporting	E-mail to J. Leston (EY) regarding an update on the documents to provide to F. Marxer (Axalo)	0.30	236.00	70.80
Bouza, Victor	Manager	Switzerland/Lichtenstein	6/17/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX EUROPE AG - Check with A. Geisler (EY) of the additional statutory adjustments requested by the J. Bavaud (FTX) and A. Giovanoli (Matrixs)	1.00	551.00	551.00
Tong, Chia-Hui	Senior Manager	United States	6/17/2024	Project Management Office Transition	Review open activity tracker items and determine next steps	0.90	683.00	614.70
Ancona, Christopher	Senior	United States	6/17/2024	Project Management Office Transition	Edits to PowerBi reporting dashboards for updates to key performance indicators of tax project status	1.70	415.00	705.50
Ancona, Christopher	Senior	United States	6/17/2024	Project Management Office Transition	Collection of updates from tax workstreams regarding key performance indicators	1.10	415.00	456.50
Ancona, Christopher	Senior	United States	6/17/2024	Project Management Office Transition	Correspondence with EY tax workstreams regarding the finalization of the June stakeholder reporting package	0.80	415.00	332.00
Ancona, Christopher	Senior	United States	6/17/2024	Project Management Office Transition	Updates to the Information Reporting and Withholding runbook for latest status updates regarding tax technical matters	1.30	415.00	539.50
Ancona, Christopher	Senior	United States	6/17/2024	Transfer Pricing	Meeting to review and finalize the June SRP. EY Attendees: C. MacLean, C. Ancona, C. Tong, D. Hammon, H. Choudary, J. Scott, N. Ossanolou, T. Shea	0.30	415.00	124.50
Hammon, David Lane	Manager	United States	6/17/2024	Non US Tax	Correspondences regarding the renewal of the contract with ACM to provide tax/accounting support for the FTX Seychelles entities.	1.10	551.00	606.10
Hammon, David Lane	Manager	United States	6/17/2024	Non US Tax	Draft summary listing the outstanding compliance obligations needs to be addressed for the entities being sold as a part of the FTX Europe sale.	0.90	551.00	495.90
Hammon, David Lane	Manager	United States	6/17/2024	Non US Tax	Correspondences regarding the status of the tax filings in Hong Kong and Singapore being addressed by Tricor.	0.60	551.00	330.60
Hammon, David Lane	Manager	United States	6/17/2024	Non US Tax	Correspondences regarding potential tax implications of transferring assets	0.40	551.00	220.40
Hammon, David Lane	Manager	United States	6/17/2024	Non US Tax	Correspondences concerning financial date/contact information needed to understand the transfer pricing obligations of the FTX foreign entities.	0.60	551.00	330.60

**Exhibit A****Summary of Fees by Professional****For the Period June 1, 2024 through June 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Manager	United States	6/17/2024	Non US Tax	Correspondences regarding next steps for addressing the CbCR notifications of the FTX entities in The Bahamas, BVI and Cayman.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	6/17/2024	Non US Tax	Correspondences regarding the status/next steps for filing the FY22 and FY23 annual returns for Singapore entities.	0.30	551.00	165.30
Ossanolou,Nina Shehrezade	Manager	United States	6/17/2024	Non US Tax	Reaching out to TLB for the status of 2 of the SG entities	0.30	551.00	165.30
Ossanolou,Nina Shehrezade	Manager	United States	6/17/2024	Non US Tax	Final review and tweaking of the June Stakholder Reporting package prior to leadership review.	0.70	551.00	385.70
MacLean,Corrie	Senior	United States	6/17/2024	Non US Tax	Updates to the June SRP deliverables, action priorities and status updates based on leaderships responses.	3.60	415.00	1,494.00
MacLean,Corrie	Senior	United States	6/17/2024	Non US Tax	Finalize updates to the June SRP deliverables, action priorities and status updates based on leaderships responses.	0.40	415.00	166.00
Suzuki,Jason	Senior Manager	Japan	6/17/2024	Non US Tax	Working time for Quoine PTE monthly accounting communication	0.30	683.00	204.90
Suzuki,Jason	Senior Manager	Japan	6/17/2024	Non US Tax	Email communication with S&C regarding advance pricing agreement and tax authority notification	0.40	683.00	273.20
Suzuki,Jason	Senior Manager	Japan	6/17/2024	Non US Tax	Requests on behalf of S&C to Quoine India corporate secretary related to incorporation documents	0.70	683.00	478.10
Sakaguchi,Masato	Senior	Japan	6/17/2024	ACR Bookkeeping/ACR Statutory Reporting	JFSA monthly reporting ( P/L and capital policy, net assets)_(1)	3.20	415.00	1,328.00
Sakaguchi,Masato	Senior	Japan	6/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Look into closing materials of Quoine PTE. FYE2021.Mar	3.90	415.00	1,618.50
Sakaguchi,Masato	Senior	Japan	6/17/2024	ACR Bookkeeping/ACR Statutory Reporting	For FTX Japan KKChecked and approved the accounts payable posted in the accounting system by checking against the invoices to ensure that they were posted correctly.	0.50	415.00	207.50
Sakaguchi,Masato	Senior	Japan	6/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirming payment method of invoice from TLB	1.90	415.00	788.50
Ashihara,Kae	Staff	Japan	6/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Acquire bank balance vouchers to prepare daily bank file for June 14	0.40	236.00	94.40
Ashihara,Kae	Staff	Japan	6/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Acquire bank balance vouchers to prepare daily bank file for June 15	0.50	236.00	118.00
Ashihara,Kae	Staff	Japan	6/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Acquire bank balance vouchers to prepare daily bank file for June 16	0.70	236.00	165.20
Ashihara,Kae	Staff	Japan	6/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare daily bank file June 14 for reporting JFSA	1.20	236.00	283.20
Ashihara,Kae	Staff	Japan	6/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare daily bank file June 15 for reporting JFSA	1.50	236.00	354.00
Ashihara,Kae	Staff	Japan	6/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare daily bank file June 16 for reporting JFSA	1.60	236.00	377.60
Ashihara,Kae	Staff	Japan	6/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation of document for reporting JFSA_3	1.30	236.00	306.80
Ashihara,Kae	Staff	Japan	6/17/2024	ACR Bookkeeping/ACR Statutory Reporting	AP input for June 18 Paymentrequest_2	2.30	236.00	542.80
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/17/2024	Payroll Tax	Documentation preparation in advance of internal working session for FTX employee claims	0.90	683.00	614.70
Short,Victoria	Manager	United States	6/17/2024	Payroll Tax	Correspond with IL DOL on account closure and payment made. verified account is closed with agent.	0.80	551.00	440.80
Ferris,Tara	Partner/Principal	United States	6/17/2024	Information Reporting	Review of reporting example	1.00	866.00	866.00
Poloner,Seth	Managing Director	United States	6/17/2024	Information Reporting	Review and mark up tax disclosure.	0.50	814.00	407.00
Bote,Justin	Senior	United States	6/17/2024	US Income Tax	Federal Tax Return Review (Form 8865, Form 8621, Form 8886)	3.10	415.00	1,286.50
Berman,Jake	Senior Manager	United States	6/17/2024	US Income Tax	Reviewing 10/31/23 portion of digital asset tax gain/loss calculation and putting together listing of review questions and comments	1.60	683.00	1,092.80
Berman,Jake	Senior Manager	United States	6/17/2024	US Income Tax	Reviewing 10/31/24 portion of digital asset tax gain/loss calculation and putting together listing of review questions and comments	1.50	683.00	1,024.50
Scott,James	Client Serving Contractor JS	United States	6/17/2024	US Income Tax	Analysis of trust allocation and reporting guidance	0.30	600.00	180.00
Scott,James	Client Serving Contractor JS	United States	6/17/2024	US Income Tax	Assistance with non-US compliance and reporting Bahamas, BVI, Cayman Islands	0.80	600.00	480.00
Feliciano,Christopher	Staff	United States	6/17/2024	US Income Tax	Continued work on the three entities and formatted accounts from TB for Import for the workpapers	3.20	236.00	755.20
Shea JR,Thomas M	Partner/Principal	United States	6/17/2024	US Income Tax	Correspondence re: Good Luck Games tax information request	0.60	866.00	519.60
Shea JR,Thomas M	Partner/Principal	United States	6/17/2024	US Income Tax	Review of agenda provided by Alvarez & Marsal for tax all-hands and internal written correspondence re: proposed adjustments	1.30	866.00	1,125.80
Mistler,Brian M	Manager	United States	6/17/2024	US Income Tax	Review of GLG filing positions and K-1s	3.20	551.00	1,763.20
Sreenivas Katikireddi,Teja	Senior	United States	6/17/2024	Technology	Modify existing preprocessing steps in Databricks to incorporate changes in the latest available data. This is needed because the prior runs latest dates are different from the latest provided information which will cause the preprocessing FIFO script to break	3.10	415.00	1,286.50
Yeom,Sunny	Senior	United States	6/17/2024	Technology	Make draft Power BI visualization for summary view and coin view	3.90	415.00	1,618.50
Yeom,Sunny	Senior	United States	6/17/2024	Technology	Test the Power BI visualization for summary view and coin view for random coins	3.10	415.00	1,286.50
Karan,Anna Suncheuri	Staff	United States	6/17/2024	US Income Tax	Continued working on wrapping up an entity's tax return workpaper	3.50	236.00	826.00
Karan,Anna Suncheuri	Staff	United States	6/17/2024	US Income Tax	Prepping the tax return workbook for a federal tax return work paper.	3.50	236.00	826.00
Lammey,Caitlin	Senior	United States	6/17/2024	US International Tax	Continuing first level reviewing returns	2.90	415.00	1,203.50

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Lovelace, Lauren	Partner/Principal	United States	6/17/2024	US International Tax	Analyze how the draft plan waterfall functions from an income tax perspective including the interplay between the government residuals interest and the priority claimants entitlements	2.10	866.00	1,818.60
Mensah, Josephine	Staff	United States	6/17/2024	US International Tax	Preparing TB for workbook preparation	3.00	236.00	708.00
Mensah, Josephine	Staff	United States	6/17/2024	US International Tax	Updating binders in OIT with PY EOY as CY BOY	3.00	236.00	708.00
Mensah, Josephine	Staff	United States	6/17/2024	US International Tax	Updating workpapers - manual P&L TB adjustments	2.00	236.00	472.00
Ortiz, Daniela	Staff	United States	6/17/2024	US International Tax	Setting up emails to send out to teams	1.80	236.00	424.80
Yang, Ming	Senior	United States	6/17/2024	US International Tax	Send comments on FTX entities returns	3.00	415.00	1,245.00
Zhuo, Melody	Staff	United States	6/17/2024	US International Tax	FTX International Tax Compliance - client notes organization	1.50	236.00	354.00
Zhuo, Melody	Staff	United States	6/17/2024	US International Tax	FTX International Tax Compliance - technical issue analysis	3.50	236.00	826.00
Massengill, Clint	Managing Director	United States	6/17/2024	US Income Tax	Review Rev. Proc. 94-45 and related guidance regarding taxation of liquidating trusts	1.50	814.00	1,221.00
Pfaff, Arthur	Senior Manager	United States	6/17/2024	Tax Advisory	Meeting to discuss trust allocations and reporting. EY Attendees: S. Poloner, A. Pfaff, D. Bailey, J. Scott, L. Lovelace, T. Ferris, T. Shea	0.50	683.00	341.50
Katsnelson, David	Senior Manager	United States	6/17/2024	Transfer Pricing	Meeting to discuss 2022 transfer pricing compliance for Swiss entities EY Attendees: D. Katsnelson, A. Bost, C. Schwarzwälder, D. McComber, G. Stefano, M. Koch	0.60	683.00	409.80
Poloner, Seth	Managing Director	United States	6/17/2024	Information Reporting	Meeting to discuss trust allocations and reporting. EY Attendees: S. Poloner, A. Pfaff, D. Bailey, J. Scott, L. Lovelace, T. Ferris, T. Shea	0.50	814.00	407.00
Bost, Anne	Managing Director	United States	6/17/2024	Transfer Pricing	Meeting to discuss 2022 transfer pricing compliance for Swiss entities EY Attendees: D. Katsnelson, A. Bost, C. Schwarzwälder, D. McComber, G. Stefano, M. Koch	0.60	814.00	488.40
McComber, Donna	National Partner/Principal	United States	6/17/2024	Transfer Pricing	Meeting to discuss 2022 transfer pricing compliance for Swiss entities EY Attendees: D. Katsnelson, A. Bost, C. Schwarzwälder, D. McComber, G. Stefano, M. Koch	0.60	1,040.00	624.00
Schwarzwälder, Christian	Senior Manager	Switzerland/Lichtenstein	6/17/2024	Non US Tax	Meeting to discuss 2022 transfer pricing compliance for Swiss entities EY Attendees: D. Katsnelson, A. Bost, C. Schwarzwälder, D. McComber, G. Stefano, M. Koch	0.60	683.00	409.80
Koch, Markus	Managing Director	Switzerland/Lichtenstein	6/17/2024	Non US Tax	Meeting to discuss 2022 transfer pricing compliance for Swiss entities EY Attendees: D. Katsnelson, A. Bost, C. Schwarzwälder, D. McComber, G. Stefano, M. Koch	0.60	814.00	488.40
Wrenn, Kaitlin Doyle	Senior Manager	United States	6/17/2024	Payroll Tax	Working session through FTX sample employee claims and documentation review. EY Attendees: K. Wrenn, J. DeVincenzo	1.20	683.00	819.60
Shea JR, Thomas M	Partner/Principal	United States	6/17/2024	US Income Tax	Meeting to discuss trust allocations and reporting. EY Attendees: S. Poloner, A. Pfaff, D. Bailey, J. Scott, L. Lovelace, T. Ferris, T. Shea	0.50	866.00	433.00
Lowery, Kristie L.	National Partner/Principal	United States	6/17/2024	Payroll Tax	Detailed discussion on review of H. Boo and C. Branham FTX employee/customer claims and next phase in review. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	1.20	1,040.00	1,248.00
DeVincenzo, Jennie	Managing Director	United States	6/17/2024	Payroll Tax	Working session through FTX sample employee claims and documentation review. EY Attendees: K. Wrenn, J. DeVincenzo	1.20	814.00	976.80
Wrenn, Kaitlin Doyle	Senior Manager	United States	6/17/2024	Payroll Tax	Detailed discussion on review of H. Boo and C. Branham FTX employee/customer claims and next phase in review. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	1.20	683.00	819.60
Lovelace, Lauren	Partner/Principal	United States	6/17/2024	US International Tax	Meeting to discuss trust allocations and reporting. EY Attendees: S. Poloner, A. Pfaff, D. Bailey, J. Scott, L. Lovelace, T. Ferris, T. Shea	0.50	866.00	433.00
Scott, James	Client Serving Contractor JS	United States	6/17/2024	US Income Tax	Meeting to discuss trust allocations and reporting. EY Attendees: S. Poloner, A. Pfaff, D. Bailey, J. Scott, L. Lovelace, T. Ferris, T. Shea	0.50	600.00	300.00
DeVincenzo, Jennie	Managing Director	United States	6/17/2024	Payroll Tax	Detailed discussion on review of H. Boo and C. Branham FTX employee/customer claims and next phase in review. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	1.20	814.00	976.80
Ferris, Tara	Partner/Principal	United States	6/17/2024	Information Reporting	Meeting to discuss trust allocations and reporting. EY Attendees: S. Poloner, A. Pfaff, D. Bailey, J. Scott, L. Lovelace, T. Ferris, T. Shea	0.50	866.00	433.00
Berman, Jake	Senior Manager	United States	6/17/2024	US Income Tax	Meeting to discuss FTX international tax compliance info request items. EY Attendees: M. Zhuo, B. Mistler, D. Katsnelson, D. Hammon, P. Billings, R. Yang, J. Berman, L. Lovelace Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS),	1.00	683.00	683.00
Lovelace, Lauren	Partner/Principal	United States	6/17/2024	US International Tax	Meeting to discuss FTX international tax compliance info request items. EY Attendees: M. Zhuo, B. Mistler, D. Katsnelson, D. Hammon, P. Billings, R. Yang, J. Berman, L. Lovelace Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS),	1.00	866.00	866.00
Yang, Rachel Sim	Senior Manager	United States	6/17/2024	US International Tax	Meeting to discuss FTX international tax compliance info request items. EY Attendees: M. Zhuo, B. Mistler, D. Katsnelson, D. Hammon, P. Billings, R. Yang, J. Berman, L. Lovelace Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS),	1.00	683.00	683.00

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Manager	United States	6/17/2024	Non US Tax	Meeting to discuss FTX international tax compliance info request items. EY Attendees: M. Zhuo, B. Mistler, D. Katsnelson, D. Hammon, P. Billings, R. Yang, J. Berman, L. Lovelace Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS),	1.00	551.00	551.00
Billings,Phoebe	Manager	United States	6/17/2024	Transfer Pricing	Meeting to discuss FTX international tax compliance info request items. EY Attendees: M. Zhuo, B. Mistler, D. Katsnelson, D. Hammon, P. Billings, R. Yang, J. Berman, L. Lovelace Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS),	1.00	551.00	551.00
Dubroff,Andy	Managing Director	United States	6/17/2024	US International Tax	Meeting to discuss background and issues for research project EY Attendees: C. Davis, A. Dubroff, J. Blank	1.00	814.00	814.00
Davis,Christine	Manager	United States	6/17/2024	US Income Tax	Meeting to discuss background and issues for research project EY Attendees: C. Davis, A. Dubroff, J. Blank	1.00	551.00	551.00
Sakaguchi,Masato	Senior	Japan	6/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss Quoine PTE closing for FYE 2021.03 EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.40	415.00	581.00
Suzuki,Jason	Senior Manager	Japan	6/17/2024	Non US Tax	Meeting to discuss Quoine PTE closing for FYE 2021.03 EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.40	683.00	956.20
Mizutani,Rie	Manager	Japan	6/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss Quoine PTE closing for FYE 2021.03 EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.40	551.00	771.40
Tong,Chia-Hui	Senior Manager	United States	6/17/2024	Project Management Office Transition	Meeting to review and finalize the June SRP. EY Attendees: C. MacLean, C. Ancona, C. Tong, D. Hammon, H. Choudary, J. Scott, N. Ossanolou, T. Shea	0.30	683.00	204.90
Scott,James	Client Serving Contractor JS	United States	6/17/2024	US Income Tax	Meeting to review and finalize the June SRP. EY Attendees: C. MacLean, C. Ancona, C. Tong, D. Hammon, H. Choudary, J. Scott, N. Ossanolou, T. Shea	0.30	600.00	180.00
Hammon,David Lane	Manager	United States	6/17/2024	Non US Tax	Meeting to review and finalize the June SRP. EY Attendees: C. MacLean, C. Ancona, C. Tong, D. Hammon, H. Choudary, J. Scott, N. Ossanolou, T. Shea	0.30	551.00	165.30
Choudary,Hira	Staff	United States	6/17/2024	Project Management Office Transition	Meeting to review and finalize the June SRP. EY Attendees: C. MacLean, C. Ancona, C. Tong, D. Hammon, H. Choudary, J. Scott, N. Ossanolou, T. Shea	0.30	236.00	70.80
MacLean,Corrie	Senior	United States	6/17/2024	Non US Tax	Meeting to review and finalize the June SRP. EY Attendees: C. MacLean, C. Ancona, C. Tong, D. Hammon, H. Choudary, J. Scott, N. Ossanolou, T. Shea	0.30	415.00	124.50
Katsnelson,David	Senior Manager	United States	6/17/2024	Transfer Pricing	Meeting to discuss FTX international tax compliance info request items. EY Attendees: M. Zhuo, B. Mistler, D. Katsnelson, D. Hammon, P. Billings, R. Yang, J. Berman, L. Lovelace Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS),	1.00	683.00	683.00
Zhuo,Melody	Staff	United States	6/17/2024	US International Tax	Meeting to discuss FTX international tax compliance info request items. EY Attendees: M. Zhuo, B. Mistler, D. Katsnelson, D. Hammon, P. Billings, R. Yang, J. Berman, L. Lovelace Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS),	1.00	236.00	236.00
Mistler,Brian M	Manager	United States	6/17/2024	US Income Tax	Meeting to discuss FTX international tax compliance info request items. EY Attendees: M. Zhuo, B. Mistler, D. Katsnelson, D. Hammon, P. Billings, R. Yang, J. Berman, L. Lovelace Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS),	1.00	551.00	551.00
Ossanolou,Nina Shehrezade	Manager	United States	6/17/2024	Non US Tax	Meeting to review and finalize the June SRP. EY Attendees: C. MacLean, C. Ancona, C. Tong, D. Hammon, H. Choudary, J. Scott, N. Ossanolou, T. Shea	0.30	551.00	165.30
Shea JR,Thomas M	Partner/Principal	United States	6/17/2024	US Income Tax	Meeting to review and finalize the June SRP. EY Attendees: C. MacLean, C. Ancona, C. Tong, D. Hammon, H. Choudary, J. Scott, N. Ossanolou, T. Shea	0.30	866.00	259.80
S. Figueroa,Carolina	Senior	United States	6/17/2024	Transfer Pricing	Research on accrual method taxpayers and whether it can support the idea of non accrual interest	3.90	415.00	1,618.50
S. Figueroa,Carolina	Senior	United States	6/17/2024	Transfer Pricing	Continue research on accrual methos taxpayer for memo supporting the non accrual of interest	1.90	415.00	788.50
Zhu,Philip	Senior	United States	6/17/2024	US International Tax	Respond manager email	0.50	415.00	207.50
Di Stefano,Giulia	Senior	United States	6/18/2024	Transfer Pricing	Analyzed Nigerian transfer pricing requirements	2.10	415.00	871.50
Bailey,Doug	Partner/Principal	United States	6/18/2024	US International Tax	Tax issues arising from the establishment and administration of the liquidating trust.	2.30	866.00	1,991.80
Bailey,Doug	Partner/Principal	United States	6/18/2024	Tax Advisory	Debtors discussion regarding various categories and impact on distributions in US and outside of US. EY Attendees: K. Lowery, D. Bailey, J. Scott, S. Poloner, T. Ferris, T. Shea, A. Pfaff Other Attendees: K. Ramanathan (A&M), A. Liguori (A&M), M. Cilia (FTX), S. Coverick (Alvarez & Marsal), D. Hariton (Sullivan and Cromwell), C. Howe (Alvarez & Marsal), J. Ray (FTX), K. Schultea (FTX), K. Jacobs (Alvarez & Marsal), A. Kranzley (S&C),	0.60	866.00	519.60

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Bailey,Doug	Partner/Principal	United States	6/18/2024	Tax Advisory	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, K. Lowery, D. Katsnelson, T. Shea, D. Hammon, E. Hall, C. MacLean, K. Wrenn, J. Scott, C. Ancona, W. Bieganski, M. Babikian, M. Watkins, L. McGee, M. Zhuo, D. Bailey, B. Mistler, J. Berman, H. Choudary	0.60	866.00	519.60
Hall,Emily Melissa	Senior	United States	6/18/2024	US State and Local Tax	Initial review of certain revenue accounts for FTX entities to determine what support is needed.	1.40	415.00	581.00
Hall,Emily Melissa	Senior	United States	6/18/2024	US State and Local Tax	Review of prior year property data for follow-up request to R. Hoskins (RLKS).	1.80	415.00	747.00
Skordi,Chara	Senior	Cyprus	6/18/2024	ACR Bookkeeping/ACR Statutory Reporting	Draft the analysis of accounting considerations based on the memo's foundation. Assess all facts and circumstances according to the relevant guidance.	3.80	415.00	1,577.00
Skordi,Chara	Senior	Cyprus	6/18/2024	ACR Bookkeeping/ACR Statutory Reporting	Present management-provided journals under US GAAP and indicative journal entries under IFRS for push-down accounting. Tables in the memo show indicative changes in the separate financial statements.	1.10	415.00	456.50
Argyrou,Christina	Manager	Cyprus	6/18/2024	ACR Bookkeeping/ACR Statutory Reporting	Research applicable guidance (EY International GAAP, IFRS) and EY publications on US GAAP vs. IFRS differences. Review ACR information on journals recorded under US GAAP.	3.70	551.00	2,038.70
Pavlou,Pantelis	Senior Manager	Cyprus	6/18/2024	ACR Bookkeeping/ACR Statutory Reporting	Research on specific guidance relating to push down accounting and applicability under IFRS.	0.50	683.00	341.50
Katsnelson,David	Senior Manager	United States	6/18/2024	Transfer Pricing	Review Swiss entity sales agreement	0.40	683.00	273.20
Katsnelson,David	Senior Manager	United States	6/18/2024	Transfer Pricing	Review foreign compliance memo	1.60	683.00	1,092.80
Bost,Anne	Managing Director	United States	6/18/2024	Transfer Pricing	Consider potential transfer pricing issues arising from trust transfers	2.70	814.00	2,197.80
O'Reilly,Logan	Senior	United States	6/18/2024	Transfer Pricing	Cryptocurrency analysis	3.90	415.00	1,618.50
O'Reilly,Logan	Senior	United States	6/18/2024	Transfer Pricing	Funding analysis	3.90	415.00	1,618.50
O'Reilly,Logan	Senior	United States	6/18/2024	Transfer Pricing	Deal reviews	0.40	415.00	166.00
Billings,Phoebe	Manager	United States	6/18/2024	Transfer Pricing	Responses to EY local teams regarding transfer pricing activity in 2023 including confirmation points and follow-up questions	1.60	551.00	881.60
Billings,Phoebe	Manager	United States	6/18/2024	Transfer Pricing	Continued analysis for updated trial balances for country-by-country reporting purposes	0.40	551.00	220.40
Inker,Brian	Senior	United States	6/18/2024	Transfer Pricing	German FY22 TP compliance updates + associated correspondences	2.90	415.00	1,203.50
Oyetunde,Oyebode	Manager	United States	6/18/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow-up with EY Switzerland to confirm status of FY23 financial statements for FTX AG Europe	1.00	551.00	551.00
Oyetunde,Oyebode	Manager	United States	6/18/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow-up with EY Switzerland tax team to confirm status of FY23 tax returns and possibility of getting an extension of the deadline for FTX AG Europe tax returns.	1.30	551.00	716.30
Asim,Malik Umer	Senior	United States	6/18/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow up with EY Germany team on the status update of FY2023 financial statements	0.50	415.00	207.50
Tong,Chia-Hui	Senior Manager	United States	6/18/2024	Project Management Office Transition	Prepare weekly status slide	1.30	683.00	887.90
Tong,Chia-Hui	Senior Manager	United States	6/18/2024	Project Management Office Transition	Prepare the week's talking points for team leads	0.90	683.00	614.70
Choudary,Hira	Staff	United States	6/18/2024	Project Management Office Transition	Day 3 of working on PMO open items related to tax workstreams	3.70	236.00	873.20
Ancona,Christopher	Senior	United States	6/18/2024	Project Management Office Transition	Follow up with tax workstreams related to tax project open items	0.70	415.00	290.50
Ancona,Christopher	Senior	United States	6/18/2024	Project Management Office Transition	Edits to key performance indicator metrics after latest status from tax workstreams	1.00	415.00	415.00
Ancona,Christopher	Senior	United States	6/18/2024	Project Management Office Transition	Edits to the Project Management Office work items in the workstream tracker following latest updates from tax workstreams	0.70	415.00	290.50
Ancona,Christopher	Senior	United States	6/18/2024	Project Management Office Transition	Updating tax reporting status and metric dashboards related to outstanding action items in connection with upcoming tax deadlines	1.50	415.00	622.50
Ancona,Christopher	Senior	United States	6/18/2024	Project Management Office Transition	Review of and edits to meeting materials ahead of internal calls with tax workstream leads regarding overall project status	1.90	415.00	788.50
Ancona,Christopher	Senior	United States	6/18/2024	Project Management Office Transition	Correspondence with tax workstream leads regarding outstanding and open items related to tax compliance	0.50	415.00	207.50
Ancona,Christopher	Senior	United States	6/18/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, K. Lowery, D. Katsnelson, T. Shea, D. Hammon, E. Hall, C. MacLean, K. Wrenn, J. Scott, C. Ancona, W. Bieganski, M. Babikian, M. Watkins, L. McGee, M. Zhuo, D. Bailey, B. Mistler, J. Berman, H. Choudary	0.60	415.00	249.00
Ancona,Christopher	Senior	United States	6/18/2024	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application. EY Attendees: H. Choudary, C. Tong, C. Ancona, D. Neziroski	0.20	415.00	83.00

**Exhibit A****Summary of Fees by Professional****For the Period June 1, 2024 through June 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Manager	United States	6/18/2024	Non US Tax	Correspondences regarding next steps for finalizing the FY21 audited financial statements of Quoine Singapore.	0.50	551.00	275.50
Hammon,David Lane	Manager	United States	6/18/2024	Non US Tax	Correspondences to understand potential compliance obligations of foreign entities with customers in certain foreign jurisdictions.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	6/18/2024	Non US Tax	Correspondences regarding the updating of the contract to engage ACM to provide tax/accounting support for the FTX Seychelles entities.	0.70	551.00	385.70
Hammon,David Lane	Manager	United States	6/18/2024	Non US Tax	Review of PMO deck for updates regarding the FTX foreign entities.	0.20	551.00	110.20
Hammon,David Lane	Manager	United States	6/18/2024	Non US Tax	Correspondences regarding next steps for addressing filing the FY22/FY23 economic substance filings and FY22 CbCR notification for the FTX entities in The Bahamas	0.50	551.00	275.50
Hammon,David Lane	Manager	United States	6/18/2024	Non US Tax	Correspondences regarding next steps for addressing filing the FY22/FY23 economic substance filings and FY22 CbCR notification for the FTX entities in BVI	0.60	551.00	330.60
Hammon,David Lane	Manager	United States	6/18/2024	Non US Tax	Correspondences regarding next steps for addressing filing the FY22 CbCR notification in Cayman Islands	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	6/18/2024	Non US Tax	Correspondences regarding the status of tax analysis for FTX Seychelles.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	6/18/2024	Non US Tax	Correspondences regarding next steps for filing the FY22/FY23 annual returns for certain FTX Singapore entities.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	6/18/2024	Non US Tax	Leadership update on the status of the various issues being addressed for the tax/statutory reporting compliance of the FTX foreign entities.	0.70	551.00	385.70
Ossanolou,Nina Shehrezade	Manager	United States	6/18/2024	Non US Tax	Review of customer analysis responses of LT's and emails	1.00	551.00	551.00
MacLean,Corrie	Senior	United States	6/18/2024	Non US Tax	Finalize June SRP working file database and convert into PowerBI and finalize formatting for the monthly FTX presentation	3.20	415.00	1,328.00
Suzuki,Jason	Senior Manager	Japan	6/18/2024	Non US Tax	Reply to Tricor requests by search S. Kojima email drive for historical information for Quoine PTE	1.80	683.00	1,229.40
Suzuki,Jason	Senior Manager	Japan	6/18/2024	Non US Tax	Request Parker Russell contacts for Quoine Vietnam auditor	0.40	683.00	273.20
Suzuki,Jason	Senior Manager	Japan	6/18/2024	Non US Tax	Coordination between Tricor and Crowe Horath for preparation of tax return information	0.50	683.00	341.50
Suzuki,Jason	Senior Manager	Japan	6/18/2024	Non US Tax	Review response to tax authority of Singapore	1.20	683.00	819.60
Suzuki,Jason	Senior Manager	Japan	6/18/2024	Non US Tax	Continued working on FTX Japan KK historical financial data with Crowe Horath auditor	0.50	683.00	341.50
Suzuki,Jason	Senior Manager	Japan	6/18/2024	Non US Tax	Review past materials related to Quoine PTE financial statements management accounting	1.10	683.00	751.30
Suzuki,Jason	Senior Manager	Japan	6/18/2024	Non US Tax	Working time Quoine India information from Fair Consulting	1.00	683.00	683.00
Sakaguchi,Masato	Senior	Japan	6/18/2024	ACR Bookkeeping/ACR Statutory Reporting	For FTX Japan Holdings, FTX Japan KK, Quoine PTE and Quoine Vietnam, the payment tracker file for starting June 11 starting and bank statements were matched to complete the payment tracker file and reported to the FTXCFO.	3.90	415.00	1,618.50
Sakaguchi,Masato	Senior	Japan	6/18/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation payment request_3	3.90	415.00	1,618.50
Sakaguchi,Masato	Senior	Japan	6/18/2024	ACR Bookkeeping/ACR Statutory Reporting	Reply about Quoine India questions	2.30	415.00	954.50
Ashihara,Kae	Staff	Japan	6/18/2024	ACR Bookkeeping/ACR Statutory Reporting	File invoice for transfer request_2	2.60	236.00	613.60
Ashihara,Kae	Staff	Japan	6/18/2024	ACR Bookkeeping/ACR Statutory Reporting	Acquire bank balance vouchers to prepare daily bank file for June 17	1.80	236.00	424.80
Ashihara,Kae	Staff	Japan	6/18/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare daily bank file June 17 for reporting JFSA	2.80	236.00	660.80
Ashihara,Kae	Staff	Japan	6/18/2024	ACR Bookkeeping/ACR Statutory Reporting	Journal entry from June1 to June 15 for monthly closing	2.80	236.00	660.80
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/18/2024	Payroll Tax	Carta documentation pull requested by K. Schulte and upload to Box.	0.70	683.00	478.10
Poloner,Seth	Managing Director	United States	6/18/2024	Information Reporting	Research re disputed ownership funds	0.30	814.00	244.20
Espley-Ault,Olivia	Senior Manager	BBC Region	6/18/2024	Non US Tax	Email to Giulia di stefano regarding Tp compliance requirements	0.20	683.00	136.60
Espley-Ault,Olivia	Senior Manager	BBC Region	6/18/2024	Non US Tax	Email to Mark Sangster regarding ES return status and OGM	0.20	683.00	136.60
Berman,Jake	Senior Manager	United States	6/18/2024	US Income Tax	Continuing to organize review comments around digital asset tax gain/loss calculations	2.10	683.00	1,434.30
Berman,Jake	Senior Manager	United States	6/18/2024	US Income Tax	Reviewing P Bird tax return workbook for 10/31/23	0.90	683.00	614.70
Berman,Jake	Senior Manager	United States	6/18/2024	US Income Tax	Reviewing AR Holdings tax return workbook for 10/31/23	0.40	683.00	273.20
Berman,Jake	Senior Manager	United States	6/18/2024	US Income Tax	Reviewing Island Bay Ventures tax return workbook for 10/31/23	0.30	683.00	204.90
Scott,James	Client Serving Contractor JS	United States	6/18/2024	US Income Tax	Review PMO deck and communication with EY Leads regarding the update	0.60	600.00	360.00
Feliciano,Christopher	Staff	United States	6/18/2024	US Income Tax	Continued work on entities tb for import and other tabs in workpaper	2.70	236.00	637.20
Wielobob,Kirsten	Partner/Principal	United States	6/18/2024	IRS Audit Matters	Research post- petition procedural issues.	0.40	866.00	346.40
Mistler,Brian M	Manager	United States	6/18/2024	US Income Tax	Analyze digital asset projections and compile into single file for tax calculations	2.80	551.00	1,542.80

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Sreenivas Katikireddi,Teja	Senior	United States	6/18/2024	Technology	Analyze the latest available data against prior datasets to detect any inconsistencies or discrepancies, to ensure that information is consistent across different versions of the source information provided	3.70	415.00	1,535.50
Sreenivas Katikireddi,Teja	Senior	United States	6/18/2024	Technology	Revise the business logic to effectively handle missing basis information, with the updated balance information more basis needs to be pulled in	3.60	415.00	1,494.00
Yeom,Sunny	Senior	United States	6/18/2024	Technology	Continue making Power BI visualization for summary view and coin view	3.90	415.00	1,618.50
Yeom,Sunny	Senior	United States	6/18/2024	Technology	Continue testing the power query visualization for summary view and coin view	2.10	415.00	871.50
Cushner,Sam	Manager	United States	6/18/2024	US International Tax	Initial review of tax return for 2023 for Entity 15	0.60	551.00	330.60
Cushner,Sam	Manager	United States	6/18/2024	US International Tax	Initial review of tax return for 2023 for Entity 16	0.50	551.00	275.50
Cushner,Sam	Manager	United States	6/18/2024	US International Tax	Received additional info - update tracker and inform team of updates.	0.40	551.00	220.40
Karan,Anna Sunchauri	Staff	United States	6/18/2024	US Income Tax	Updating the tax return workpaper for review comments	1.30	236.00	306.80
Lammy,Caitlin	Senior	United States	6/18/2024	US International Tax	Preparing 5471 international returns for FTX entities	2.20	415.00	913.00
Liu,Ke	Senior	United States	6/18/2024	US International Tax	Based on updated balance sheet and profit & loss and discussion with S. Cushner, reupdate workpaper for the purpose of 5471 Sch C/F/E/H/M/Q for Trading Gmbh	3.40	415.00	1,411.00
Liu,Ke	Senior	United States	6/18/2024	US International Tax	Review return for FTX Trading GmbH and send comments	1.60	415.00	664.00
Lovelace,Lauren	Partner/Principal	United States	6/18/2024	US International Tax	Review and provide comment on detailed excel schedule laying out four potential scenarios for trust reporting	2.50	866.00	2,165.00
Lovelace,Lauren	Partner/Principal	United States	6/18/2024	US International Tax	Review the FTX PowerPoint regarding plan and disclosure statement and the associated work streams for claims and distributions	0.90	866.00	779.40
Mensah,Josephine	Staff	United States	6/18/2024	US International Tax	Continued updating workpapers - manual P&L TB adjustments	1.50	236.00	354.00
Mensah,Josephine	Staff	United States	6/18/2024	US International Tax	FTX Compliance - Preparing workpaper for newly assigned entity	3.00	236.00	708.00
Mensah,Josephine	Staff	United States	6/18/2024	US International Tax	FTX Compliance - Updating binders in OIT with PY EOY as CY BOY - review	2.10	236.00	495.60
Mok,Wan Ling	Staff	United States	6/18/2024	US International Tax	Worked on returns on OIT for new entities	1.10	236.00	259.60
Yang,Rachel Sim	Senior Manager	United States	6/18/2024	US International Tax	FTX International Tax - entity list management	2.50	683.00	1,707.50
Zhuo,Melody	Staff	United States	6/18/2024	US International Tax	FTX International Tax Compliance - client package review	3.00	236.00	708.00
Zhuo,Melody	Staff	United States	6/18/2024	US International Tax	FTX International Tax Compliance - return workpaper prep	2.40	236.00	566.40
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/18/2024	Payroll Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, K. Lowery, D. Katsnelson, T. Shea, D. Hammon, E. Hall, C. MacLean, K. Wrenn, J. Scott, C. Ancona, W. Bieganski, M. Babikian, M. Watkins, L. McGee, M. Zhuo, D. Bailey, B. Mistler, J. Berman, H. Choudary	0.60	683.00	409.80
Tong,Chia-Hui	Senior Manager	United States	6/18/2024	Project Management Office Transition	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, K. Lowery, D. Katsnelson, T. Shea, D. Hammon, E. Hall, C. MacLean, K. Wrenn, J. Scott, C. Ancona, W. Bieganski, M. Babikian, M. Watkins, L. McGee, M. Zhuo, D. Bailey, B. Mistler, J. Berman, H. Choudary	0.60	683.00	409.80
Katsnelson,David	Senior Manager	United States	6/18/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, K. Lowery, D. Katsnelson, T. Shea, D. Hammon, E. Hall, C. MacLean, K. Wrenn, J. Scott, C. Ancona, W. Bieganski, M. Babikian, M. Watkins, L. McGee, M. Zhuo, D. Bailey, B. Mistler, J. Berman, H. Choudary	0.60	683.00	409.80
Shea JR,Thomas M	Partner/Principal	United States	6/18/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, K. Lowery, D. Katsnelson, T. Shea, D. Hammon, E. Hall, C. MacLean, K. Wrenn, J. Scott, C. Ancona, W. Bieganski, M. Babikian, M. Watkins, L. McGee, M. Zhuo, D. Bailey, B. Mistler, J. Berman, H. Choudary	0.60	866.00	519.60



## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Lowery,Kristie L	National Partner/Principal	United States	6/18/2024	Payroll Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, K. Lowery, D. Katsnelson, T. Shea, D. Hammon, E. Hall, C. MacLean, K. Wrenn, J. Scott, C. Ancona, W. Bieganski, M. Babikian, M. Watkins, L. McGee, M. Zhuo, D. Bailey, B. Mistler, J. Berman, H. Choudary	0.60	1,040.00	624.00
Scott,James	Client Serving Contractor JS	United States	6/18/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, K. Lowery, D. Katsnelson, T. Shea, D. Hammon, E. Hall, C. MacLean, K. Wrenn, J. Scott, C. Ancona, W. Bieganski, M. Babikian, M. Watkins, L. McGee, M. Zhuo, D. Bailey, B. Mistler, J. Berman, H. Choudary	0.60	600.00	360.00
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	6/18/2024	Non US Tax	FTX Europe / F/S 22 and 23: Call with Client to discuss further procedures, information needed to prepare tax declaration, next steps with respect to preparation of tax return EY Attendees: C. Schwarzwälder Other Attendees: A. Giovanoli (matrix's),	1.00	683.00	683.00
Lowery,Kristie L	National Partner/Principal	United States	6/18/2024	Payroll Tax	Debtors discussion regarding various categories and impact on distributions in US and outside of US. EY Attendees: K. Lowery, D. Bailey, J. Scott, S. Poloner, T. Ferris, T. Shea, A. Pfaff Other Attendees: K. Ramanathan (A&M), A. Liguori (A&M), M. Cilia (FTX), S. Coverick (Alvarez & Marsal), D. Hariton (Sullivan and Cromwell), C. Howe (Alvarez & Marsal), J. Ray (FTX), K. Schultea (FTX), K. Jacobs (Alvarez & Marsal), A. Kranzley (S&C),	0.60	1,040.00	624.00
Bieganski,Walter	Client Serving Contractor WB	United States	6/18/2024	US State and Local Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, K. Lowery, D. Katsnelson, T. Shea, D. Hammon, E. Hall, C. MacLean, K. Wrenn, J. Scott, C. Ancona, W. Bieganski, M. Babikian, M. Watkins, L. McGee, M. Zhuo, D. Bailey, B. Mistler, J. Berman, H. Choudary	0.60	200.00	120.00
Huang,Ricki	Senior	United States	6/18/2024	US Income Tax	Weekly call to discuss the latest federal tax workbook status with the federal tax team EY Attendees: A. Karan, B. Mistler, C. Feliciano, J. Berman, J. Mensah, R. Huang	0.40	415.00	166.00
MacLean,Corrie	Senior	United States	6/18/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, K. Lowery, D. Katsnelson, T. Shea, D. Hammon, E. Hall, C. MacLean, K. Wrenn, J. Scott, C. Ancona, W. Bieganski, M. Babikian, M. Watkins, L. McGee, M. Zhuo, D. Bailey, B. Mistler, J. Berman, H. Choudary	0.60	415.00	249.00
Feliciano,Christopher	Staff	United States	6/18/2024	US Income Tax	Weekly call to discuss the latest federal tax workbook status with the federal tax team EY Attendees: A. Karan, B. Mistler, C. Feliciano, J. Berman, J. Mensah, R. Huang	0.40	236.00	94.40
Mensah,Josephine	Staff	United States	6/18/2024	US International Tax	Weekly call to discuss the latest federal tax workbook status with the federal tax team EY Attendees: A. Karan, B. Mistler, C. Feliciano, J. Berman, J. Mensah, R. Huang	0.40	236.00	94.40
Berman,Jake	Senior Manager	United States	6/18/2024	US Income Tax	Weekly call to discuss the latest federal tax workbook status with the federal tax team EY Attendees: A. Karan, B. Mistler, C. Feliciano, J. Berman, J. Mensah, R. Huang	0.40	683.00	273.20
Mistler,Brian M	Manager	United States	6/18/2024	US Income Tax	Weekly call to discuss the latest federal tax workbook status with the federal tax team EY Attendees: A. Karan, B. Mistler, C. Feliciano, J. Berman, J. Mensah, R. Huang	0.40	551.00	220.40
Hall,Emily Melissa	Senior	United States	6/18/2024	Payroll Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, K. Lowery, D. Katsnelson, T. Shea, D. Hammon, E. Hall, C. MacLean, K. Wrenn, J. Scott, C. Ancona, W. Bieganski, M. Babikian, M. Watkins, L. McGee, M. Zhuo, D. Bailey, B. Mistler, J. Berman, H. Choudary	0.60	415.00	249.00

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## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Manager	United States	6/18/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, K. Lowery, D. Katsnelson, T. Shea, D. Hammon, E. Hall, C. MacLean, K. Wrenn, J. Scott, C. Ancona, W. Bieganski, M. Babikian, M. Watkins, L. McGee, M. Zhuo, D. Bailey, B. Mistler, J. Berman, H. Choudary	0.60	551.00	330.60
Berman,Jake	Senior Manager	United States	6/18/2024	US Income Tax	Discussion regarding the digital tax asset gain/loss calculation EY Attendees: J. Berman, B. Mistler	0.80	683.00	546.40
Karan,Anna Suncheuri	Staff	United States	6/18/2024	Transfer Pricing	Weekly call to discuss the latest federal tax workbook status with the federal tax team EY Attendees: A. Karan, B. Mistler, C. Feliciano, J. Berman, J. Mensah, R. Huang	0.40	236.00	94.40
Mistler,Brian M	Manager	United States	6/18/2024	US Income Tax	Discussion regarding the digital tax asset gain/loss calculation EY Attendees: J. Berman, B. Mistler	0.80	551.00	440.80
Scott,James	Client Serving Contractor JS	United States	6/18/2024	US Income Tax	Debtors discussion regarding various categories and impact on distributions in US and outside of US. EY Attendees: K. Lowery, D. Bailey, J. Scott, S. Poloner, T. Ferris, T. Shea, A. Pfaff Other Attendees: K. Ramanathan (A&M), A. Liguori (A&M), M. Cilia (FTX), S. Coverick (Alvarez & Marsal), D. Hariton (Sullivan and Cromwell), C. Howe (Alvarez & Marsal), J. Ray (FTX), K. Schultea (FTX), K. Jacobs (Alvarez & Marsal), A. Kranzley (S&C).	0.60	600.00	360.00
Hammon,David Lane	Manager	United States	6/18/2024	Non US Tax	6/18/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.50	551.00	275.50
Ossanlou,Nina Shehzade	Manager	United States	6/18/2024	Non US Tax	6/18/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.50	551.00	275.50
Bost,Anne	Managing Director	United States	6/18/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, K. Lowery, D. Katsnelson, T. Shea, D. Hammon, E. Hall, C. MacLean, K. Wrenn, J. Scott, C. Ancona, W. Bieganski, M. Babikian, M. Watkins, L. McGee, M. Zhuo, D. Bailey, B. Mistler, J. Berman, H. Choudary	0.60	814.00	488.40
Neziroski,David	Associate	United States	6/18/2024	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application. EY Attendees: H. Choudary, C. Tong, C. Ancona, D. Neziroski	0.20	365.00	73.00
MacLean,Corrie	Senior	United States	6/18/2024	Non US Tax	6/18/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.50	415.00	207.50
Huang,Ricki	Senior	United States	6/18/2024	US Income Tax	Call to go over P&L TB manual adjustments EY Attendees: J. Mensah, R. Huang	0.50	415.00	207.50
Choudary,Hira	Staff	United States	6/18/2024	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application. EY Attendees: H. Choudary, C. Tong, C. Ancona, D. Neziroski	0.20	236.00	47.20
Berman,Jake	Senior Manager	United States	6/18/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, K. Lowery, D. Katsnelson, T. Shea, D. Hammon, E. Hall, C. MacLean, K. Wrenn, J. Scott, C. Ancona, W. Bieganski, M. Babikian, M. Watkins, L. McGee, M. Zhuo, D. Bailey, B. Mistler, J. Berman, H. Choudary	0.60	683.00	409.80
Tong,Chia-Hui	Senior Manager	United States	6/18/2024	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application. EY Attendees: H. Choudary, C. Tong, C. Ancona, D. Neziroski	0.20	683.00	136.60
Choudary,Hira	Staff	United States	6/18/2024	Project Management Office Transition	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, K. Lowery, D. Katsnelson, T. Shea, D. Hammon, E. Hall, C. MacLean, K. Wrenn, J. Scott, C. Ancona, W. Bieganski, M. Babikian, M. Watkins, L. McGee, M. Zhuo, D. Bailey, B. Mistler, J. Berman, H. Choudary	0.60	236.00	141.60
Mensah,Josephine	Staff	United States	6/18/2024	US International Tax	Call to go over P&L TB manual adjustments EY Attendees: J. Mensah, R. Huang	0.50	236.00	118.00

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## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Mistler,Brian M	Manager	United States	6/18/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, K. Lowery, D. Katsnelson, T. Shea, D. Hammon, E. Hall, C. MacLean, K. Wrenn, J. Scott, C. Ancona, W. Bieganski, M. Babikian, M. Watkins, L. McGee, M. Zhuo, D. Bailey, B. Mistler, J. Berman, H. Choudary	0.60	551.00	330.60
Pfaff,Arthur	Senior Manager	United States	6/18/2024	Tax Advisory	Debtors discussion regarding various categories and impact on distributions in US and outside of US. EY Attendees: K. Lowery, D. Bailey, J. Scott, S. Poloner, T. Ferris, T. Shea, A. Pfaff Other Attendees: K. Ramanathan (A&M), A. Liguori (A&M), M. Cilia (FTX), S. Coverick (Alvarez & Marsal), D. Hariton (Sullivan and Cromwell), C. Howe (Alvarez & Marsal), J. Ray (FTX), K. Schultea (FTX), K. Jacobs (Alvarez & Marsal), A. Kranzley (S&C),	0.60	683.00	409.80
Shea JR,Thomas M	Partner/Principal	United States	6/18/2024	US Income Tax	Debtors discussion regarding various categories and impact on distributions in US and outside of US. EY Attendees: K. Lowery, D. Bailey, J. Scott, S. Poloner, T. Ferris, T. Shea, A. Pfaff Other Attendees: K. Ramanathan (A&M), A. Liguori (A&M), M. Cilia (FTX), S. Coverick (Alvarez & Marsal), D. Hariton (Sullivan and Cromwell), C. Howe (Alvarez & Marsal), J. Ray (FTX), K. Schultea (FTX), K. Jacobs (Alvarez & Marsal), A. Kranzley (S&C),	0.60	866.00	519.60
Ferris,Tara	Partner/Principal	United States	6/18/2024	Information Reporting	Debtors discussion regarding various categories and impact on distributions in US and outside of US. EY Attendees: K. Lowery, D. Bailey, J. Scott, S. Poloner, T. Ferris, T. Shea, A. Pfaff Other Attendees: K. Ramanathan (A&M), A. Liguori (A&M), M. Cilia (FTX), S. Coverick (Alvarez & Marsal), D. Hariton (Sullivan and Cromwell), C. Howe (Alvarez & Marsal), J. Ray (FTX), K. Schultea (FTX), K. Jacobs (Alvarez & Marsal), A. Kranzley (S&C),	0.60	866.00	519.60
Poloner,Seth	Managing Director	United States	6/18/2024	Information Reporting	Debtors discussion regarding various categories and impact on distributions in US and outside of US. EY Attendees: K. Lowery, D. Bailey, J. Scott, S. Poloner, T. Ferris, T. Shea, A. Pfaff Other Attendees: K. Ramanathan (A&M), A. Liguori (A&M), M. Cilia (FTX), S. Coverick (Alvarez & Marsal), D. Hariton (Sullivan and Cromwell), C. Howe (Alvarez & Marsal), J. Ray (FTX), K. Schultea (FTX), K. Jacobs (Alvarez & Marsal), A. Kranzley (S&C),	0.60	814.00	488.40
Babikian,Mher	Senior Manager	United States	6/18/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, K. Lowery, D. Katsnelson, T. Shea, D. Hammon, E. Hall, C. MacLean, K. Wrenn, J. Scott, C. Ancona, W. Bieganski, M. Babikian, M. Watkins, L. McGee, M. Zhuo, D. Bailey, B. Mistler, J. Berman, H. Choudary	0.60	683.00	409.80
Zhuo,Melody	Staff	United States	6/18/2024	US International Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, K. Lowery, D. Katsnelson, T. Shea, D. Hammon, E. Hall, C. MacLean, K. Wrenn, J. Scott, C. Ancona, W. Bieganski, M. Babikian, M. Watkins, L. McGee, M. Zhuo, D. Bailey, B. Mistler, J. Berman, H. Choudary	0.60	236.00	141.60
Watkins,Michael	Managing Director	United States	6/18/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, K. Lowery, D. Katsnelson, T. Shea, D. Hammon, E. Hall, C. MacLean, K. Wrenn, J. Scott, C. Ancona, W. Bieganski, M. Babikian, M. Watkins, L. McGee, M. Zhuo, D. Bailey, B. Mistler, J. Berman, H. Choudary	0.60	814.00	488.40
McGee,Liz	Senior Manager	United States	6/18/2024	IRS Audit Matters	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, K. Lowery, D. Katsnelson, T. Shea, D. Hammon, E. Hall, C. MacLean, K. Wrenn, J. Scott, C. Ancona, W. Bieganski, M. Babikian, M. Watkins, L. McGee, M. Zhuo, D. Bailey, B. Mistler, J. Berman, H. Choudary	0.60	683.00	409.80
S. Figueroa,Carolina	Senior	United States	6/18/2024	Transfer Pricing	Research on cash basis taxpayer and whether there is argument to support that interest does not accrued	3.90	415.00	1,618.50
S. Figueroa,Carolina	Senior	United States	6/18/2024	Transfer Pricing	Research on worthless securities	2.20	415.00	913.00
Di Stefano,Giulia	Senior	United States	6/19/2024	Transfer Pricing	Prepare for discussion with Nigerian EY team on transfer pricing compliance of Nigerian entities	1.30	415.00	539.50

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## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Di Stefano, Giulia	Senior	United States	6/19/2024	Transfer Pricing	Meeting with EY Nigeria to discuss local compliance regulations in order to meet the TP requirements for Nigeria. Also discussed scope and fees for PSM EY Attendees: B. Frapolly, T. Masaku, S. Momah, S. Onwupelu, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano	0.30	415.00	124.50
Bailey, Doug	Partner/Principal	United States	6/19/2024	US International Tax	Tax issues associated with the initiation and operation of the liquidating trust.	2.50	866.00	2,165.00
Hall, Emily Melissa	Senior	United States	6/19/2024	US State and Local Tax	Calculated Washington Business & Occupation tax liability for May 2024 based on data provided by R. Hoskins (RLKS).	0.90	415.00	373.50
Hall, Emily Melissa	Senior	United States	6/19/2024	US State and Local Tax	Review of updated profit and loss statement of FTX entity to determine additional support to request.	1.40	415.00	581.00
Hall, Emily Melissa	Senior	United States	6/19/2024	US State and Local Tax	Drafted email to B. Mistler (EY) with apportionment requests for FTX entity.	0.60	415.00	249.00
Hall, Emily Melissa	Senior	United States	6/19/2024	US State and Local Tax	Prepare list of questions and requests to send to R. Hoskins (RLKS) related to certain revenue accounts for apportionment purposes.	1.30	415.00	539.50
Hall, Emily Melissa	Senior	United States	6/19/2024	US State and Local Tax	Drafted email to R. Hoskins (RLKS) requesting support for certain revenue accounts for FTX entities.	0.40	415.00	166.00
Skordi, Chara	Senior	Cyprus	6/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Following initial review of Manager, addressing preliminary comments in regards with the structure and analysis made and accounting considerations identified	3.60	415.00	1,494.00
Argyrou, Christina	Manager	Cyprus	6/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Preliminary review of the progress made by Chara, on the Accounting Memo, shared some comments and considerations	2.20	551.00	1,212.20
Mallwitz, Katharina	Senior	Germany	6/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Review new cost-plus calculation after adjusting the "Liabilities" in 2023 financial statement preparation.	1.00	415.00	415.00
Andriani, Margherita	Senior Manager	Germany	6/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of compliance of the financial statements 2023 and the compilation report with the release of the intercompany liability.	2.00	683.00	1,366.00
Varma, Bharath	Manager	India	6/19/2024	Non US Tax	Preparation of draft computation of valuation of Quoine India equity shares as at 31 March 2024 basis the audited financials for the FY2022-23 as per the method prescribed under Rule 11UA of the Indian Income-tax laws.	1.30	551.00	716.30
Bhardwaj, Kunal	Staff	India	6/19/2024	Non US Tax	Preparation of responses to J. Suzuki (EY) in respect to transition process	0.50	236.00	118.00
Wilson, Kat	Manager	United Kingdom	6/19/2024	Payroll Tax	Letter Draft	1.00	551.00	551.00
Wainwright, Luke	Senior Manager	United Kingdom	6/19/2024	Payroll Tax	Review K. Wilson (EY) prepared draft letter to TPR	0.50	683.00	341.50
Wainwright, Luke	Senior Manager	United Kingdom	6/19/2024	Payroll Tax	Email Siva (QRM) to release code	0.10	683.00	68.30
Bost, Anne	Managing Director	United States	6/19/2024	Transfer Pricing	Follow up on foreign entities' transfer pricing compliance	1.10	814.00	895.40
Bost, Anne	Managing Director	United States	6/19/2024	Transfer Pricing	Prepare for discussion on Nigeria transfer pricing compliance	0.90	814.00	732.60
O'Reilly, Logan	Senior	United States	6/19/2024	Transfer Pricing	US and international crypto developments	3.90	415.00	1,618.50
O'Reilly, Logan	Senior	United States	6/19/2024	Transfer Pricing	Industry analysis- Country penalties/global regulation Industry analysis- coin base	1.40	415.00	581.00
Inker, Brian	Senior	United States	6/19/2024	Transfer Pricing	Review and updates of FY22 TP compliance memo, EY Nigeria note keeping and compliance updates, EY Germany correspondence	2.20	415.00	913.00
Asim, Malik Umer	Senior	United States	6/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow up with EY Gibraltar team to confirm signature of the abridged FY2023 financial statements.	0.50	415.00	207.50
Geisler, Arthur	Staff	Switzerland/Lichtenstein	6/19/2024	ACR Bookkeeping/ACR Statutory Reporting	E-mail sent to H. Bruno (EY) after a request regarding OGM Workflow documents.	0.50	236.00	118.00
Tong, Chia-Hui	Senior Manager	United States	6/19/2024	Project Management Office Transition	Continue update of weekly status slide	1.40	683.00	956.20
Tong, Chia-Hui	Senior Manager	United States	6/19/2024	Project Management Office Transition	Continue work on weekly status slide	1.60	683.00	1,092.80
Ancona, Christopher	Senior	United States	6/19/2024	Project Management Office Transition	Updates to tax project run rate metrics for reporting to ftx leadership	1.60	415.00	664.00
Ancona, Christopher	Senior	United States	6/19/2024	Project Management Office Transition	Edits to the slide deck materials to present latest run rate metrics on tax project status	2.40	415.00	996.00
Hammon, David Lane	Manager	United States	6/19/2024	Non US Tax	Finalize the summary of outstanding compliance obligations needing to be addressed for the foreign entities being sold as a part of the FTX Europe sale.	0.60	551.00	330.60
Hammon, David Lane	Manager	United States	6/19/2024	Non US Tax	Research regarding audit exemptions for small companies in Nigeria	0.30	551.00	165.30
Hammon, David Lane	Manager	United States	6/19/2024	Non US Tax	Correspondences regarding potential audit exemptions for small companies in Nigeria	0.40	551.00	220.40
Hammon, David Lane	Manager	United States	6/19/2024	Non US Tax	Correspondences regarding potential tax compliance obligations for the FTX Seychelles entities.	0.40	551.00	220.40
Hammon, David Lane	Manager	United States	6/19/2024	Non US Tax	Correspondences regarding the way forward for addressing the compliance obligations of the FTX entities sold as a part of the FTX Europe sale.	0.40	551.00	220.40
Hammon, David Lane	Manager	United States	6/19/2024	Non US Tax	Correspondences regarding the way forward for obtaining the necessary financial data needed to prepare tax filings from J. Bavaud's replacement.	0.30	551.00	165.30
Hammon, David Lane	Manager	United States	6/19/2024	Non US Tax	Correspondences regarding next steps for filing the FY22/FY23 economic substance filings and FY22 CbCR notification for The Bahamas	0.40	551.00	220.40
Hammon, David Lane	Manager	United States	6/19/2024	Non US Tax	Correspondences regarding next steps for filing the FY22 CbCR notification for Cayman Islands.	0.30	551.00	165.30

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Manager	United States	6/19/2024	Non US Tax	Correspondences regarding next steps for filing the FY22/FY23 economic substance filings and FY22 ChCR notification for the FTX BVI entities.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	6/19/2024	Non US Tax	Correspondences regarding next steps/timeline for preparing the FY21 tax return for Quoine Singapore.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	6/19/2024	Non US Tax	Correspondences regarding financial data needed to determine transfer pricing compliance for certain FTX foreign entities.	0.50	551.00	275.50
Ossanolou,Nina Shehrezade	Manager	United States	6/19/2024	Non US Tax	Review of the Seychelles potential tax liability received by ACM	0.80	551.00	440.80
Ossanolou,Nina Shehrezade	Manager	United States	6/19/2024	Non US Tax	Review of EY's role on compliance matters of the sold entities	0.60	551.00	330.60
Ossanolou,Nina Shehrezade	Manager	United States	6/19/2024	Non US Tax	Reviv of emails recieved from Local teams, A&M, Tricor, etc and addressing them accordingly.	0.40	551.00	220.40
MacLean,Corrie	Senior	United States	6/19/2024	Non US Tax	Monthly updates to the non-US master database tracker for all deliverables, communications to third party providers regarding outstanding deliverables	3.70	415.00	1,535.50
MacLean,Corrie	Senior	United States	6/19/2024	Non US Tax	Finalize monthly updates to the non-US master database tracker for all deliverables, communications to third party providers regarding outstanding deliverables	1.40	415.00	581.00
Mizutani,Rie	Manager	Japan	6/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Analysis and reconciliation of Quoine PTE's historical financial statements_ 1	0.80	551.00	440.80
Sakaguchi,Masato	Senior	Japan	6/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Review Quoine PTE monthly closing for May 2024	3.80	415.00	1,577.00
Sakaguchi,Masato	Senior	Japan	6/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Upload of Quoine PTE monthly closing to BOX	0.50	415.00	207.50
Sakaguchi,Masato	Senior	Japan	6/19/2024	ACR Bookkeeping/ACR Statutory Reporting	For FTX Japan Holdings and FTX Japan KK June daily journal entries were input to accounting system and account payables were approved to book on softledger	1.60	415.00	664.00
Ashihara,Kae	Staff	Japan	6/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Acquire bank balance vouchers to prepare daily bank file for June 18	1.80	236.00	424.80
Ashihara,Kae	Staff	Japan	6/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare daily bank file June 18 for reporting JFSA	1.60	236.00	377.60
Ashihara,Kae	Staff	Japan	6/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Journal entry from June16 to June 18 for monthly closing	2.60	236.00	613.60
Noda,Sachiho	Staff	Japan	6/19/2024	Non US Tax	Lecture how to record the meeting on the FTX MTG tracker	1.00	236.00	236.00
Hayashi,Rina	Senior	Japan	6/19/2024	Transfer Pricing	Prepare a summary of the questions received from Inland Revenue Authority of Singapore in relation to the Japan-Singapore Bilateral APA support for FTX Japan KK	2.70	415.00	1,120.50
Short,Victoria	Manager	United States	6/19/2024	Payroll Tax	Follow up with multiple jurisdictions on Closure forms previously sent via mail	0.80	551.00	440.80
Poloner,Seth	Managing Director	United States	6/19/2024	Information Reporting	Review Bahamas materials, including global settlement agreement and disclosure statement.	1.30	814.00	1,058.20
Poloner,Seth	Managing Director	United States	6/19/2024	Information Reporting	Review revised tax disclosure	0.20	814.00	162.80
Poloner,Seth	Managing Director	United States	6/19/2024	Information Reporting	Correspondence regarding agency analysis	0.20	814.00	162.80
Yu,Fei	Senior	United States	6/19/2024	US Income Tax	Update return comments	3.00	415.00	1,245.00
Berman,Jake	Senior Manager	United States	6/19/2024	US Income Tax	Reviewing Pioneer Street tax return workbook for 10/31/23	0.60	683.00	409.80
Berman,Jake	Senior Manager	United States	6/19/2024	US Income Tax	Write up notes and commentary for tax return documentation around Ledger entities	0.40	683.00	273.20
Berman,Jake	Senior Manager	United States	6/19/2024	US Income Tax	Review Hawaii Digital Assets tax return workbook for 10/31/23	0.40	683.00	273.20
Berman,Jake	Senior Manager	United States	6/19/2024	US Income Tax	Review digital asset tax gain/loss results from second iteration of the data pull	0.30	683.00	204.90
Scott,James	Client Serving Contractor JS	United States	6/19/2024	Non US Tax	Review trust formation and ongoing compliance for non-US purposes	0.80	600.00	480.00
Mistler,Brian M	Manager	United States	6/19/2024	US Income Tax	Review of LedgerX sale documentation	1.70	551.00	936.70
Mistler,Brian M	Manager	United States	6/19/2024	US Income Tax	Updates to digital asset calculations	2.70	551.00	1,487.70
Yeon,Sunny	Senior	United States	6/19/2024	Technology	Update the query to update basis calculations	3.80	415.00	1,577.00
Yeon,Sunny	Senior	United States	6/19/2024	Technology	Update the query to override the basis to 0 for fiat currencies	3.80	415.00	1,577.00
Yeon,Sunny	Senior	United States	6/19/2024	Technology	Continue studying the FIFO logic of previous query, which is "CalesRun4"	0.40	415.00	166.00
Braun,Avi	Staff	United States	6/19/2024	US International Tax	Working in OIT to update international entities	2.00	236.00	472.00
Davis,Christine	Manager	United States	6/19/2024	US International Tax	Research and analyze caselaw regarding conversion	1.40	551.00	771.40
Dubroff,Andy	Managing Director	United States	6/19/2024	US International Tax	Review D Bailey summary of liquidating trust issues	1.00	814.00	814.00
Jayanthi,Lakshmi	Senior Manager	United States	6/19/2024	US International Tax	Review summary of liquidating trust issues	2.40	683.00	1,639.20
Lammy,Caitlin	Senior	United States	6/19/2024	US International Tax	Reviewing FTX returns for needed updates	1.90	415.00	788.50
Lovelace,Lauren	Partner/Principal	United States	6/19/2024	US International Tax	Analyze the tax treatment of FTX Japan K.K. distributing capital and Vietnam sub2 Japan holding company	2.00	866.00	1,732.00
Lovelace,Lauren	Partner/Principal	United States	6/19/2024	US International Tax	Review population of foreign entities that require reporting and analyzing detail required for each	2.20	866.00	1,905.20
Mensah,Josephine	Staff	United States	6/19/2024	US International Tax	FTX Compliance - Self review of prepped workbook for newly assigned entity	3.00	236.00	708.00
Mensah,Josephine	Staff	United States	6/19/2024	US International Tax	Updating prepped workbook for review comments	3.00	236.00	708.00

**Exhibit A****Summary of Fees by Professional****For the Period June 1, 2024 through June 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Yang,Ming	Senior	United States	6/19/2024	US International Tax	Update returns according to manager's comments	2.00	415.00	830.00
Yang,Rachel Sim	Senior Manager	United States	6/19/2024	US International Tax	FTX International Tax - project management	3.00	683.00	2,049.00
Zhuo,Melody	Staff	United States	6/19/2024	US International Tax	FTX International Tax Compliance - entity info review	3.00	236.00	708.00
Zhuo,Melody	Staff	United States	6/19/2024	US International Tax	FTX International Tax Compliance - intra-team coordination	1.60	236.00	377.60
Massengill,Clint	Managing Director	United States	6/19/2024	US Income Tax	Research treatment of subordinated liquidating trust beneficiaries	1.50	814.00	1,221.00
Mizutani,Rie	Manager	Japan	6/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss Quoine PTE management accounts tied with audited financials for FYE 2021.03 EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.00	551.00	551.00
Suzuki,Jason	Senior Manager	Japan	6/19/2024	Non US Tax	Meeting to discuss Quoine PTE management accounts tied with audited financials for FYE 2021.03 EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.00	683.00	683.00
Suzuki,Jason	Senior Manager	Japan	6/19/2024	Non US Tax	Meeting to discuss Quoine PTE monthly closing for May 2024 EY Attendees: J. Suzuki, M. Sakaguchi	0.60	683.00	409.80
Sakaguchi,Masato	Senior	Japan	6/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss Quoine PTE management accounts tied with audited financials for FYE 2021.03 EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.00	415.00	415.00
Sakaguchi,Masato	Senior	Japan	6/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss Quoine PTE tax filing schedule for FYE 2021.03_(2) EY Attendees: J. Suzuki, M. Sakaguchi Other Attendees: R. Mok (Vistra), V. Kong (Vistra),	0.50	415.00	207.50
Suzuki,Jason	Senior Manager	Japan	6/19/2024	Non US Tax	Meeting to discuss Quoine PTE tax filing schedule for FYE 2021.03_(1) EY Attendees: J. Suzuki, M. Sakaguchi Other Attendees: S. Li (A&M), R. Mok (Vistra), V. Kong (Vistra),	1.00	683.00	683.00
Sakaguchi,Masato	Senior	Japan	6/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss Quoine PTE monthly closing for May 2024 EY Attendees: J. Suzuki, M. Sakaguchi	0.60	415.00	249.00
Suzuki,Jason	Senior Manager	Japan	6/19/2024	Non US Tax	Meeting to discuss Quoine PTE tax filing schedule for FYE 2021.03_(2) EY Attendees: J. Suzuki, M. Sakaguchi Other Attendees: R. Mok (Vistra), V. Kong (Vistra),	0.50	683.00	341.50
Sakaguchi,Masato	Senior	Japan	6/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss Quoine PTE tax filing schedule for FYE 2021.03_(1) EY Attendees: J. Suzuki, M. Sakaguchi Other Attendees: S. Li (A&M), R. Mok (Vistra), V. Kong (Vistra),	1.00	415.00	415.00
Lovelace,Lauren	Partner/Principal	United States	6/19/2024	US International Tax	Meeting to discuss the historical information regarding the Ledger tax entities and discuss their current entity status EY Attendees: J. Berman, L. Lovelace, M. Zhuo, B. Mistler, D. Katsnelson, S. Cushner Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS), A. Titus (A&M),	0.40	866.00	346.40
Berman,Jake	Senior Manager	United States	6/19/2024	US Income Tax	Meeting to discuss the historical information regarding the Ledger tax entities and discuss their current entity status EY Attendees: J. Berman, L. Lovelace, M. Zhuo, B. Mistler, D. Katsnelson, S. Cushner Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS), A. Titus (A&M),	0.40	683.00	273.20
Zhuo,Melody	Staff	United States	6/19/2024	US International Tax	Meeting to discuss the historical information regarding the Ledger tax entities and discuss their current entity status EY Attendees: J. Berman, L. Lovelace, M. Zhuo, B. Mistler, D. Katsnelson, S. Cushner Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS), A. Titus (A&M),	0.40	236.00	94.40
Katsnelson,David	Senior Manager	United States	6/19/2024	Transfer Pricing	Meeting to discuss the historical information regarding the Ledger tax entities and discuss their current entity status EY Attendees: J. Berman, L. Lovelace, M. Zhuo, B. Mistler, D. Katsnelson, S. Cushner Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS), A. Titus (A&M),	0.40	683.00	273.20
Mistler,Brian M	Manager	United States	6/19/2024	US Income Tax	Meeting to discuss the historical information regarding the Ledger tax entities and discuss their current entity status EY Attendees: J. Berman, L. Lovelace, M. Zhuo, B. Mistler, D. Katsnelson, S. Cushner Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS), A. Titus (A&M),	0.40	551.00	220.40
Berman,Jake	Senior Manager	United States	6/19/2024	US Income Tax	Meeting to discuss questions regarding the coding behind the digital asset tax gain loss calculation EY Attendees: J. Berman, T. Katikireddi	0.30	683.00	204.90
Sreenivas Katikireddi,Teja	Senior	United States	6/19/2024	Technology	Meeting to discuss questions regarding the coding behind the digital asset tax gain loss calculation EY Attendees: J. Berman, T. Katikireddi	0.30	415.00	124.50
Mistler,Brian M	Manager	United States	6/19/2024	US Income Tax	Call to discuss the latest updates made to the digital asset tax gain loss calculation for 10/31/24 EY Attendees: J. Berman, B. Mistler	0.30	551.00	165.30
Cushner,Sam	Manager	United States	6/19/2024	US International Tax	Meeting to discuss the historical information regarding the Ledger tax entities and discuss their current entity status EY Attendees: J. Berman, L. Lovelace, M. Zhuo, B. Mistler, D. Katsnelson, S. Cushner Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS), A. Titus (A&M),	0.40	551.00	220.40
Berman,Jake	Senior Manager	United States	6/19/2024	US Income Tax	Call to discuss the latest updates made to the digital asset tax gain loss calculation for 10/31/24 EY Attendees: J. Berman, B. Mistler	0.30	683.00	204.90

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Kyriakides,Stavros	Senior Manager	Cyprus	6/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting with FAAS team to provide 2021 information for Innovatia so as to proceed with the GAAP Bridging exercise EY Attendees: S. Kyriakides, D. Kalavanas	0.30	683.00	204.90
Bost,Anne	Managing Director	United States	6/19/2024	Transfer Pricing	Meeting with EY Nigeria to discuss local compliance regulations in order to meet the TP requirements for Nigeria. Also discussed scope and fees for PSM EY Attendees: B. Frapolly, T. Masaku, S. Momah, S. Onwupelu, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano	0.30	814.00	244.20
Onwupelu,Shekinah	Senior	Nigeria	6/19/2024	Non US Tax	Meeting with EY Nigeria to discuss local compliance regulations in order to meet the TP requirements for Nigeria. Also discussed scope and fees for PSM EY Attendees: B. Frapolly, T. Masaku, S. Momah, S. Onwupelu, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano	0.30	415.00	124.50
Momah,Sandra	Managing Director	Nigeria	6/19/2024	Non US Tax	Meeting with EY Nigeria to discuss local compliance regulations in order to meet the TP requirements for Nigeria. Also discussed scope and fees for PSM EY Attendees: B. Frapolly, T. Masaku, S. Momah, S. Onwupelu, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano	0.30	814.00	244.20
McComber,Donna	National Partner/Principal	United States	6/19/2024	Transfer Pricing	Meeting with EY Nigeria to discuss local compliance regulations in order to meet the TP requirements for Nigeria. Also discussed scope and fees for PSM EY Attendees: B. Frapolly, T. Masaku, S. Momah, S. Onwupelu, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano	0.30	1,040.00	312.00
Inker,Brian	Senior	United States	6/19/2024	Transfer Pricing	Meeting with EY Nigeria to discuss local compliance regulations in order to meet the TP requirements for Nigeria. Also discussed scope and fees for PSM EY Attendees: B. Frapolly, T. Masaku, S. Momah, S. Onwupelu, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano	0.30	415.00	124.50
Kalavanas,Demetris	Manager	Cyprus	6/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting with FAAS team to provide 2021 information for Innovatia so as to proceed with the GAAP Bridging exercise EY Attendees: S. Kyriakides, D. Kalavanas	0.30	551.00	165.30
Katsnelson,David	Senior Manager	United States	6/19/2024	Transfer Pricing	Meeting with EY Nigeria to discuss local compliance regulations in order to meet the TP requirements for Nigeria. Also discussed scope and fees for PSM EY Attendees: B. Frapolly, T. Masaku, S. Momah, S. Onwupelu, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano	0.30	683.00	204.90
Masaku,Taiwo	Manager	Nigeria	6/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting with EY Nigeria to discuss local compliance regulations in order to meet the TP requirements for Nigeria. Also discussed scope and fees for PSM EY Attendees: B. Frapolly, T. Masaku, S. Momah, S. Onwupelu, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano	0.30	551.00	165.30
Frapolly,Brody	Staff	United States	6/19/2024	Transfer Pricing	Meeting with EY Nigeria to discuss local compliance regulations in order to meet the TP requirements for Nigeria. Also discussed scope and fees for PSM EY Attendees: B. Frapolly, T. Masaku, S. Momah, S. Onwupelu, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano	0.30	236.00	70.80
S. Figueroa,Carolina	Senior	United States	6/19/2024	Transfer Pricing	Research on cases on treatment of uncollectable debt	3.90	415.00	1,618.50
S. Figueroa,Carolina	Senior	United States	6/19/2024	Transfer Pricing	Continue research on cases on treatment of uncollectable debt	2.50	415.00	1,037.50
Di Stefano,Giulia	Senior	United States	6/20/2024	Transfer Pricing	Review analysis provided by Seychelles team	2.30	415.00	954.50
Di Stefano,Giulia	Senior	United States	6/20/2024	Transfer Pricing	Draft transfer pricing compliance summary	3.70	415.00	1,535.50
Di Stefano,Giulia	Senior	United States	6/20/2024	Transfer Pricing	Discussion on post bankruptcy expenses allocation EY Attendees: G. Stefano, A. Bost, D. Katsnelson, D. McComber	0.40	415.00	166.00
Di Stefano,Giulia	Senior	United States	6/20/2024	Transfer Pricing	Meeting to discuss multiple workstreams: 1. Nigeria scope and fees work pertaining to CbCR notifications and TPD filing for local teams (David, Donna, Giulia, Anne, Brian and Brody needed for this) 2. Discussing TP Foreign Compliance Summary with Anne and Donna for review before sharing with John. (All members needed as all worked on different parts of this summary) EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano, L. O'Reilly	0.80	415.00	332.00
Di Stefano,Giulia	Senior	United States	6/20/2024	Transfer Pricing	Call to go over creating a summary of the compliance memo for Mary in order to figure out what needs to be done in each country jurisdiction EY Attendees: B. Frapolly, D. Katsnelson, G. Stefano, B. Inker	0.30	415.00	124.50
Di Stefano,Giulia	Senior	United States	6/20/2024	Transfer Pricing	internal discussion on foreign transfer pricing compliance EY Attendees: G. Stefano, A. Bost, D. Katsnelson, D. Hammon, D. McComber, J. Scott	0.50	415.00	207.50
Bailey,Doug	Partner/Principal	United States	6/20/2024	US International Tax	Tax issues tied to the creation and oversight of the liquidating trust.	3.20	866.00	2,771.20
Louie,Alexis P	Staff	United States	6/20/2024	US State and Local Tax	Processed amendment for an FTX entity requested by E. Hall (EY).	0.80	236.00	188.80
Louie,Alexis P	Staff	United States	6/20/2024	US State and Local Tax	Drafted annual California report renewal instructions for FTX entity.	1.00	236.00	236.00
Louie,Alexis P	Staff	United States	6/20/2024	US State and Local Tax	Updated status of Idaho annual report for FTX entity.	0.30	236.00	70.80
Hall,Emily Melissa	Senior	United States	6/20/2024	US State and Local Tax	Reviewed annual report notice sent by M. Cilia (FTX) and informed business license team of next steps.	0.30	415.00	124.50



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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hall,Emily Melissa	Senior	United States	6/20/2024	US State and Local Tax	Included state tax updates in weekly project management office PowerPoint.	0.10	415.00	41.50
Hall,Emily Melissa	Senior	United States	6/20/2024	US State and Local Tax	Initial drafting of short period Mississippi returns for two FTX entities.	1.90	415.00	788.50
Hall,Emily Melissa	Senior	United States	6/20/2024	US State and Local Tax	Sent email to R. Hoskins (RLKS) requesting balance sheet detail for FTX entity for a two month period.	0.20	415.00	83.00
Hall,Emily Melissa	Senior	United States	6/20/2024	US State and Local Tax	Reviewed balance sheet details sent by R. Hoskins for Mississippi franchise tax purposes.	0.40	415.00	166.00
Huang,Vanesa	Senior	United States	6/20/2024	US State and Local Tax	Reviewed annual report instructions drafted by A. Louie (EY).	0.30	415.00	124.50
Argyrou,Christina	Manager	Cyprus	6/20/2024	ACR Bookkeeping/ACR Statutory Reporting	Review and directly updating the draft accounting memo prior of partner's review, and drafting of email correspondence with US team.	2.80	551.00	1,542.80
Pavlou,Pantelis	Senior Manager	Cyprus	6/20/2024	ACR Bookkeeping/ACR Statutory Reporting	Preliminary review of accounting memo, specifically for incompleteness purposes, ensuring that the scope is very well covered, and shared some comments and considerations	1.70	683.00	1,161.10
Nguyen,Thinh	Staff	Germany	6/20/2024	ACR Bookkeeping/ACR Statutory Reporting	Reconcile the closing balance account for fiscal year 2023 with the opening account for fiscal year 2024, following the readjustment of the social security, intercompany, and profit and loss carryforward accounts.	1.00	236.00	236.00
Varma,Bharath	Manager	India	6/20/2024	Non US Tax	Preparing draft computation of income under the head capital gains and tax liability thereon in a scenario where equity shares of Quoine India are transferred from FTX Japan to FTX Japan Holdings	1.50	551.00	826.50
Madrasi,Hussain	Senior Manager	India	6/20/2024	Non US Tax	Review of draft computation of valuation of Quoine India equity shares as at 31 March 2024 basis the audited financials for the FY2022-23 as per the method prescribed under Rule 11UA of the Indian Income-tax laws.	0.40	683.00	273.20
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	6/20/2024	Non US Tax	FTX Europe AG / Swiss tax ruling SAPA: review Feedback Federico to ruling draft and drafting/sending e-mail with clarifying questions to him	0.70	683.00	478.10
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	6/20/2024	Non US Tax	FTX Europe / F/S 2022: Confirmation to client that we are OK with final draft version	0.60	683.00	409.80
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	6/20/2024	Non US Tax	FTX Europe / PPA: Follow-up EY US re status of PPA	0.60	683.00	409.80
Wainwright,Luke	Senior Manager	United Kingdom	6/20/2024	Payroll Tax	Email update to David L Hammon (EY US) re QRM/issuing of letter status	0.10	683.00	68.30
Wainwright,Luke	Senior Manager	United Kingdom	6/20/2024	Payroll Tax	Review of K Wilson's draft letter to be sent to The Penions Regulator on the behalf of the client, advising on suggested amendments and making track changes following partner input on approach.	0.20	683.00	136.60
Katsnelson,David	Senior Manager	United States	6/20/2024	Transfer Pricing	Review updated foreign compliance memo	0.70	683.00	478.10
McComber,Donna	National Partner/Principal	United States	6/20/2024	Transfer Pricing	Respond to question re Japan and other country issues	0.60	1,040.00	624.00
Bost,Anne	Managing Director	United States	6/20/2024	Transfer Pricing	Prepare for discussion on IRW effective date planning	1.10	814.00	895.40
O'Reilly,Logan	Senior	United States	6/20/2024	Transfer Pricing	Nigeria IDR Industry analysis- global regulations Research on ISCO recommendations/global regulatory framework	3.30	415.00	1,369.50
Frapolly,Brody	Staff	United States	6/20/2024	Transfer Pricing	Prepare summary of the compliance memo for M. Cilia in order to figure out what needs to be done in each country jurisdiction	3.60	236.00	849.60
Oyetunde,Oyebode	Manager	United States	6/20/2024	ACR Bookkeeping/ACR Statutory Reporting	Research on exemption from filing audited financial statements for FTX Nigeria entities.	1.00	551.00	551.00
Asim,Malik Umer	Senior	United States	6/20/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow -up with EY Switzerland team to confirm status of FY2022 financial statements and the closing balances	0.50	415.00	207.50
Tong,Chia-Hui	Senior Manager	United States	6/20/2024	Project Management Office Transition	Prepare agenda for weekly review with FTX CFO and CAO	1.30	683.00	887.90
Tong,Chia-Hui	Senior Manager	United States	6/20/2024	Project Management Office Transition	Finalize weekly status slide for distribution	0.30	683.00	204.90
Ancona,Christopher	Senior	United States	6/20/2024	Project Management Office Transition	Analysis of tax workstream budget to actuals ahead of call with ftx leadership	1.70	415.00	705.50
Ancona,Christopher	Senior	United States	6/20/2024	Project Management Office Transition	Updates to presentational materials ahead of call with ftx leadership	1.20	415.00	498.00
Ancona,Christopher	Senior	United States	6/20/2024	Project Management Office Transition	Edits to the Information Reporting/Withholding run book for status tracking of open items related to tax technical matters	2.60	415.00	1,079.00
Ancona,Christopher	Senior	United States	6/20/2024	Project Management Office Transition	Initial processing of the July stakeholder reporting package for reporting to FTX leadership	2.80	415.00	1,162.00
Ancona,Christopher	Senior	United States	6/20/2024	Transfer Pricing	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Ancona, B. Mistler, C. Tong, J. Berman, J. Scott, K. Lowery Other Attendees: K. Schultea (FTX), M. Cilia (FTX).	0.40	415.00	166.00
Hammon,David Lane	Manager	United States	6/20/2024	Non US Tax	Review of the Seychelles tax analysis for Maclaurin	0.90	551.00	495.90
Hammon,David Lane	Manager	United States	6/20/2024	Non US Tax	Correspondences regarding the financial data used in the Seychelles tax analysis for Maclaurin	0.80	551.00	440.80
Chang-Waye,Amanda	Manager	Seychelles	6/20/2024	ACR Bookkeeping/ACR Statutory Reporting	Liaising internally and responding to client/Es query regarding the tax calculation and transfer pricing memo	1.50	551.00	826.50
Ossanlou,Nina Shehzade	Manager	United States	6/20/2024	Non US Tax	Seeking out invoices issued to/from SG entities for the Annual return filings, as requested by TLB. Estimating TCV for MW for next contract	1.60	551.00	881.60

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Ossanlou,Nina Shehrezade	Manager	United States	6/20/2024	Non US Tax	Review of the summary of filings outstanding for the entities being sold. Reaching out to Sterling in regards to Mary's email on the secretarial obligations for FTX in Seychelles, emails	0.90	551.00	495.90
MacLean,Corrie	Senior	United States	6/20/2024	Non US Tax	Communications to foreign teams regarding Non-US deliverables, tracking sheet and OGM updates, review historical documents received, classify and update master document tracking sheet	2.00	415.00	830.00
Suzuki,Jason	Senior Manager	Japan	6/20/2024	Non US Tax	Correspondence related to FTX Digital Holdings and auditor Crowe	0.40	683.00	273.20
Suzuki,Jason	Senior Manager	Japan	6/20/2024	Non US Tax	Continued requests on behalf of S&C to Quoine India corporate secretary related to incorporation documents	0.60	683.00	409.80
Suzuki,Jason	Senior Manager	Japan	6/20/2024	Non US Tax	Email correspondence with Tricor regarding Singapore tax authority communication	0.50	683.00	341.50
Mizutani,Rie	Manager	Japan	6/20/2024	ACR Bookkeeping/ACR Statutory Reporting	Analysis and reconciliation of Quoine PTE's historical financial statements_ 2	1.20	551.00	661.20
Sakaguchi,Masato	Senior	Japan	6/20/2024	ACR Bookkeeping/ACR Statutory Reporting	Payment application for TLB	2.80	415.00	1,162.00
Sakaguchi,Masato	Senior	Japan	6/20/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirmation of invoice from Cloudflare	1.80	415.00	747.00
Ashihara,Kae	Staff	Japan	6/20/2024	ACR Bookkeeping/ACR Statutory Reporting	Acquire bank balance vouchers to prepare daily bank file for June 19	3.40	236.00	802.40
Ashihara,Kae	Staff	Japan	6/20/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare daily bank file June 19 for reporting JFSA	3.70	236.00	873.20
Ashihara,Kae	Staff	Japan	6/20/2024	ACR Bookkeeping/ACR Statutory Reporting	Journal entry from June 1 to June 18 for monthly closing	3.50	236.00	826.00
Goto,Keisuke	Senior Manager	Japan	6/20/2024	Transfer Pricing	Conduct a review of draft material explaining the implications of withdrawing an APA application	1.20	683.00	819.60
Hayashi,Rina	Senior	Japan	6/20/2024	Transfer Pricing	Prepare a draft material explaining the implications of withdrawing an APA application	3.60	415.00	1,494.00
Lowery,Kristie L	National Partner/Principal	United States	6/20/2024	Payroll Tax	Reconciliation of claimant data review and employment tax analysis.	2.30	1,040.00	2,392.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/20/2024	Payroll Tax	6/20 FTX tax mail review and distribution to other tax teams to advise.	0.60	683.00	409.80
DeVincenzo,Jennie	Managing Director	United States	6/20/2024	Payroll Tax	Refresh of non-customer claimant documentation review and summary outline.	1.40	814.00	1,139.60
Short,Victoria	Manager	United States	6/20/2024	Payroll Tax	Correspondence draft and emails sent to NY DOR, DOL, and Virginia DOL in order to retrieve latest account information	1.20	551.00	661.20
Short,Victoria	Manager	United States	6/20/2024	Payroll Tax	Reviewing new notices received relating to employment tax	0.40	551.00	220.40
Poloner,Seth	Managing Director	United States	6/20/2024	Information Reporting	Email correspondence re Form W-8IMY and agency analysis	0.10	814.00	81.40
Devona Bahadur,Michele	Senior Manager	BBC Region	6/20/2024	Non US Tax	Communication regarding CbCR notification for Cayman entity and assist with response on possible creation of PE in Cayman.	1.00	683.00	683.00
McPhee,Tiffany	Manager	BBC Region	6/20/2024	Non US Tax	Follow-up email in response to David H. re summary of next steps.	0.50	551.00	275.50
Bote,Justin	Senior	United States	6/20/2024	US Income Tax	Federal Tax Return Questions - Forms	0.80	415.00	332.00
Berman,Jake	Senior Manager	United States	6/20/2024	US Income Tax	Reviewing version 2 of the gain/loss calculation for digital assets	1.20	683.00	819.60
Berman,Jake	Senior Manager	United States	6/20/2024	US Income Tax	Building out updated tax return request list based on information received and what is still open	1.20	683.00	819.60
Berman,Jake	Senior Manager	United States	6/20/2024	US Income Tax	Review information received in relation to 10/31/24 estimated taxes	0.50	683.00	341.50
Scott,James	Client Serving Contractor JS	United States	6/20/2024	Non US Tax	Review of Seychelles tax base calculation	0.80	600.00	480.00
Scott,James	Client Serving Contractor JS	United States	6/20/2024	Non US Tax	Assistance with non-US compliance related to Vietnam and India	0.50	600.00	300.00
Scott,James	Client Serving Contractor JS	United States	6/20/2024	Non US Tax	Review of transfer pricing local country disclosure requirements	1.80	600.00	1,080.00
Feliciano,Christopher	Staff	United States	6/20/2024	US Income Tax	Work on TB import tabs and filing work to print in OIT for specific entity	3.00	236.00	708.00
Shea JR,Thomas M	Partner/Principal	United States	6/20/2024	US Income Tax	Internal written follow-up correspondence re: FTX Sale motion with Alvarez & Marsal	0.60	866.00	519.60
Shea JR,Thomas M	Partner/Principal	United States	6/20/2024	US Income Tax	Review of 6/20 Tax Project Management slide for submission to broader group	0.70	866.00	606.20
Shea JR,Thomas M	Partner/Principal	United States	6/20/2024	US Income Tax	Review of tax analysis provided by Seychelles team, including follow up written correspondence	1.10	866.00	952.60
Mistler,Brian M	Manager	United States	6/20/2024	US Income Tax	Additional correspondence with team on transcript requests	1.00	551.00	551.00
Sreenivas Katikireddi,Teja	Senior	United States	6/20/2024	Technology	Implement the updated business logic into Databricks scripts for automated execution	3.20	415.00	1,328.00
Yeom,Sunny	Senior	United States	6/20/2024	Technology	Reconcile any differences between Brian's file vs. our PowerBI visualization outputs	3.90	415.00	1,618.50
Yeom,Sunny	Senior	United States	6/20/2024	Technology	Identify a list of missing coins between our visualization vs. the source file	3.80	415.00	1,577.00
Yeom,Sunny	Senior	United States	6/20/2024	Technology	Continue reviewing the FIFO logic of "CalcsRun4"	0.30	415.00	124.50
Braun,Avi	Staff	United States	6/20/2024	US International Tax	Updating international entities in OIT	2.00	236.00	472.00
Cushner,Sam	Manager	United States	6/20/2024	US International Tax	Initial review of tax return for 2023 for Entity 17	1.20	551.00	661.20

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Cushman, Sam	Manager	United States	6/20/2024	US International Tax	Initial review of tax return for 2023 for Entity 18	1.30	551.00	716.30
Davis, Christine	Manager	United States	6/20/2024	US International Tax	Research and analyze caselaw and background facts regarding conversion	3.70	551.00	2,038.70
Dubroff, Andy	Managing Director	United States	6/20/2024	US International Tax	Further review D Bailey liquidating trust summary and commentary on impact of varying interests in the trust	1.50	814.00	1,221.00
Dubroff, Andy	Managing Director	United States	6/20/2024	US International Tax	Call with H Tucker (EY) and analysis re: the liquidating trust transfer	1.50	814.00	1,221.00
Jayanthi, Lakshmi	Senior Manager	United States	6/20/2024	US International Tax	Analysis regarding liquidating trust transfer	2.70	683.00	1,844.10
Jayanthi, Lakshmi	Senior Manager	United States	6/20/2024	US International Tax	Further review liquidating trust analysis	3.10	683.00	2,117.30
Lammey, Caitlin	Senior	United States	6/20/2024	US International Tax	Reviewing FTX PBC to ensure completeness for filling out international returns	1.80	415.00	747.00
Liu, Ke	Senior	United States	6/20/2024	US International Tax	Review workpaper for Hive Empire Trading Pty. Ltd.	1.50	415.00	622.50
Lovelace, Lauren	Partner/Principal	United States	6/20/2024	US International Tax	Review FTX Bahamas's tax considerations, including indirect taxes	2.70	866.00	2,338.20
Mensah, Josephine	Staff	United States	6/20/2024	US International Tax	Continue updating workpapers for review comments received	2.00	236.00	472.00
Mensah, Josephine	Staff	United States	6/20/2024	US International Tax	Importing prepped workbook into OIT	2.00	236.00	472.00
Mensah, Josephine	Staff	United States	6/20/2024	US International Tax	Updating prepped workbook for review comments received	2.50	236.00	590.00
Yang, Ming	Senior	United States	6/20/2024	US International Tax	Internal research on current year filing approach	2.00	415.00	830.00
Yang, Rachel Sim	Senior Manager	United States	6/20/2024	US International Tax	FTX International Tax - info request review	1.50	683.00	1,024.50
Zhuo, Melody	Staff	United States	6/20/2024	US International Tax	FTX International Tax Compliance - return review	2.50	236.00	590.00
Zhuo, Melody	Staff	United States	6/20/2024	US International Tax	FTX International Tax Compliance - return update	3.00	236.00	708.00
Massengill, Clint	Managing Director	United States	6/20/2024	US Income Tax	Continued research of treatment of trust beneficiaries	1.20	814.00	976.80
Mok, Wan Ling	Staff	United States	6/20/2024	US International Tax	Meeting to discuss workpaper creation for information request received for new entities EY Attendees: J. Mensah, C. Lammey, D. Ortiz, K. Liu, M. Zhuo, M. Yang, R. Yang, S. Cushman, P. Zhu, W. Mok, Z. Chen, I. He, A. Braun	0.50	236.00	118.00
Chen, Zhu En	Staff	United States	6/20/2024	US International Tax	Meeting to discuss workpaper creation for information request received for new entities EY Attendees: J. Mensah, C. Lammey, D. Ortiz, K. Liu, M. Zhuo, M. Yang, R. Yang, S. Cushman, P. Zhu, W. Mok, Z. Chen, I. He, A. Braun	0.50	236.00	118.00
Braun, Avi	Staff	United States	6/20/2024	US International Tax	Meeting to discuss workpaper creation for information request received for new entities EY Attendees: J. Mensah, C. Lammey, D. Ortiz, K. Liu, M. Zhuo, M. Yang, R. Yang, S. Cushman, P. Zhu, W. Mok, Z. Chen, I. He, A. Braun	0.50	236.00	118.00
He, Ileana	Senior	United States	6/20/2024	US International Tax	Meeting to discuss workpaper creation for information request received for new entities EY Attendees: J. Mensah, C. Lammey, D. Ortiz, K. Liu, M. Zhuo, M. Yang, R. Yang, S. Cushman, P. Zhu, W. Mok, Z. Chen, I. He, A. Braun	0.50	415.00	207.50
Zhu, Philip	Senior	United States	6/20/2024	US International Tax	Meeting to discuss workpaper creation for information request received for new entities EY Attendees: J. Mensah, C. Lammey, D. Ortiz, K. Liu, M. Zhuo, M. Yang, R. Yang, S. Cushman, P. Zhu, W. Mok, Z. Chen, I. He, A. Braun	0.50	415.00	207.50
Zhuo, Melody	Staff	United States	6/20/2024	US International Tax	Meeting to discuss workpaper creation for information request received for new entities EY Attendees: J. Mensah, C. Lammey, D. Ortiz, K. Liu, M. Zhuo, M. Yang, R. Yang, S. Cushman, P. Zhu, W. Mok, Z. Chen, I. He, A. Braun	0.50	236.00	118.00
Yang, Ming	Senior	United States	6/20/2024	US International Tax	Meeting to discuss workpaper creation for information request received for new entities EY Attendees: J. Mensah, C. Lammey, D. Ortiz, K. Liu, M. Zhuo, M. Yang, R. Yang, S. Cushman, P. Zhu, W. Mok, Z. Chen, I. He, A. Braun	0.50	415.00	207.50
Yang, Rachel Sim	Senior Manager	United States	6/20/2024	US International Tax	Meeting to discuss workpaper creation for information request received for new entities EY Attendees: J. Mensah, C. Lammey, D. Ortiz, K. Liu, M. Zhuo, M. Yang, R. Yang, S. Cushman, P. Zhu, W. Mok, Z. Chen, I. He, A. Braun	0.50	683.00	341.50
Cushman, Sam	Manager	United States	6/20/2024	US International Tax	Meeting to discuss workpaper creation for information request received for new entities EY Attendees: J. Mensah, C. Lammey, D. Ortiz, K. Liu, M. Zhuo, M. Yang, R. Yang, S. Cushman, P. Zhu, W. Mok, Z. Chen, I. He, A. Braun	0.50	551.00	275.50
Katsnelson, David	Senior Manager	United States	6/20/2024	Transfer Pricing	Meeting to discuss multiple workstreams: 1. Nigeria scope and fees work pertaining to CbCR notifications and TPD filing for local teams (David, Donna, Giulia, Anne, Brian and Brody needed for this) 2. Discussing TP Foreign Compliance Summary with Anne and Donna for review before sharing with John. (All members needed as all worked on different parts of this summary) EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano, L. O'Reilly	0.80	683.00	546.40
Sangster, Mark	Senior	BBC Region	6/20/2024	Non US Tax	Meeting to discuss compliance actions for Bahamas, BVI, Cayman entities. EY Attendees: M. Sangster, M. Bahadur, O. Espley-Ault, T. McPhee	0.40	415.00	166.00
Bost, Anne	Managing Director	United States	6/20/2024	Transfer Pricing	internal discussion on foreign transfer pricing compliance EY Attendees: G. Stefano, A. Bost, D. Katsnelson, D. Hammon, D. McComber, J. Scott	0.50	814.00	407.00
Katsnelson, David	Senior Manager	United States	6/20/2024	Transfer Pricing	internal discussion on foreign transfer pricing compliance EY Attendees: G. Stefano, A. Bost, D. Katsnelson, D. Hammon, D. McComber, J. Scott	0.50	683.00	341.50
McPhee, Tiffany	Manager	BBC Region	6/20/2024	Non US Tax	Meeting to discuss compliance actions for Bahamas, BVI, Cayman entities. EY Attendees: M. Sangster, M. Bahadur, O. Espley-Ault, T. McPhee	0.40	551.00	220.40

**Exhibit A****Summary of Fees by Professional****For the Period June 1, 2024 through June 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Espley-Ault,Olivia	Senior Manager	BBC Region	6/20/2024	Non US Tax	Meeting to discuss compliance actions for Bahamas, BVI, Cayman entities. EY Attendees: M. Sangster, M. Bahadur, O. Espley-Ault, T. McPhee	0.40	683.00	273.20
Devona Bahadur,Michele	Senior Manager	BBC Region	6/20/2024	Non US Tax	Meeting to discuss compliance actions for Bahamas, BVI, Cayman entities. EY Attendees: M. Sangster, M. Bahadur, O. Espley-Ault, T. McPhee	0.40	683.00	273.20
Hall,Emily Melissa	Senior	United States	6/20/2024	Payroll Tax	Discussion with Mississippi Department of Revenue regarding notices received for two FTX entities. EY Attendees: E. Hall	0.80	415.00	332.00
Bost,Anne	Managing Director	United States	6/20/2024	Transfer Pricing	Discussion on post bankruptcy expenses allocation EY Attendees: G. Stefano, A. Bost, D. Katsnelson, D. McComber	0.40	814.00	325.60
Hammon,David Lane	Manager	United States	6/20/2024	Non US Tax	internal discussion on foreign transfer pricing compliance EY Attendees: G. Stefano, A. Bost, D. Katsnelson, D. Hammon, D. McComber, J. Scott	0.50	551.00	275.50
McComber,Donna	National Partner/Principal	United States	6/20/2024	Transfer Pricing	internal discussion on foreign transfer pricing compliance EY Attendees: G. Stefano, A. Bost, D. Katsnelson, D. Hammon, D. McComber, J. Scott	0.50	1,040.00	520.00
Scott,James	Client Serving Contractor JS	United States	6/20/2024	US Income Tax	internal discussion on foreign transfer pricing compliance EY Attendees: G. Stefano, A. Bost, D. Katsnelson, D. Hammon, D. McComber, J. Scott	0.50	600.00	300.00
Liu,Ke	Senior	United States	6/20/2024	US International Tax	Meeting to discuss workpaper creation for information request received for new entities EY Attendees: J. Mensah, C. Lammey, D. Ortiz, K. Liu, M. Zhuo, M. Yang, R. Yang, S. Cushner, P. Zhu, W. Mok, Z. Chen, I. He, A. Braun	0.50	415.00	207.50
Scott,James	Client Serving Contractor JS	United States	6/20/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Ancona, B. Mistler, C. Tong, J. Berman, J. Scott, K. Lowery Other Attendees: K. Schultea (FTX), M. Cilia (FTX).	0.40	600.00	240.00
Berman,Jake	Senior Manager	United States	6/20/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Ancona, B. Mistler, C. Tong, J. Berman, J. Scott, K. Lowery Other Attendees: K. Schultea (FTX), M. Cilia (FTX).	0.40	683.00	273.20
Lowery,Kristie L	National Partner/Principal	United States	6/20/2024	Payroll Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Ancona, B. Mistler, C. Tong, J. Berman, J. Scott, K. Lowery Other Attendees: K. Schultea (FTX), M. Cilia (FTX).	0.40	1,040.00	416.00
Mistler,Brian M	Manager	United States	6/20/2024	US Income Tax	Meeting to discuss the tax treatment of Ledger related partnership entities for the 10/31/22 tax year EY Attendees: J. Berman, B. Mistler, Z. Haas	0.20	551.00	110.20
Berman,Jake	Senior Manager	United States	6/20/2024	US Income Tax	Meeting to discuss the tax treatment of Ledger related partnership entities for the 10/31/22 tax year EY Attendees: J. Berman, B. Mistler, Z. Haas	0.20	683.00	136.60
Tong,Chia-Hui	Senior Manager	United States	6/20/2024	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Ancona, B. Mistler, C. Tong, J. Berman, J. Scott, K. Lowery Other Attendees: K. Schultea (FTX), M. Cilia (FTX).	0.40	683.00	273.20
McComber,Donna	National Partner/Principal	United States	6/20/2024	Transfer Pricing	Meeting to discuss multiple workstreams: 1. Nigeria scope and fees work pertaining to CbCR notifications and TPD filing for local teams (David, Donna, Giulia, Anne, Brian and Brody needed for this) 2. Discussing TP Foreign Compliance Summary with Anne and Donna for review before sharing with John. (All members needed as all worked on different parts of this summary) EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano, L. O'Reilly	0.80	1,040.00	832.00
O'Reilly,Logan	Senior	United States	6/20/2024	Transfer Pricing	Meeting to discuss multiple workstreams: 1. Nigeria scope and fees work pertaining to CbCR notifications and TPD filing for local teams (David, Donna, Giulia, Anne, Brian and Brody needed for this) 2. Discussing TP Foreign Compliance Summary with Anne and Donna for review before sharing with John. (All members needed as all worked on different parts of this summary) EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano, L. O'Reilly	0.80	415.00	332.00
Mistler,Brian M	Manager	United States	6/20/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Ancona, B. Mistler, C. Tong, J. Berman, J. Scott, K. Lowery Other Attendees: K. Schultea (FTX), M. Cilia (FTX).	0.40	551.00	220.40
Haas,Zach	Senior Manager	United States	6/20/2024	US Income Tax	Meeting to discuss the tax treatment of Ledger related partnership entities for the 10/31/22 tax year EY Attendees: J. Berman, B. Mistler, Z. Haas	0.20	683.00	136.60
McComber,Donna	National Partner/Principal	United States	6/20/2024	Transfer Pricing	Discussion on post bankruptcy expenses allocation EY Attendees: G. Stefano, A. Bost, D. Katsnelson, D. McComber	0.40	1,040.00	416.00
Frapolly,Brody	Staff	United States	6/20/2024	Transfer Pricing	Call to go over creating a summary of the compliance memo for Mary in order to figure out what needs to be done in each country jurisdiction EY Attendees: B. Frapolly, D. Katsnelson, G. Stefano, B. Inker	0.30	236.00	70.80

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Mensah,Josephine	Staff	United States	6/20/2024	US International Tax	Meeting to discuss workpaper creation for information request received for new entities EY Attendees: J. Mensah, C. Lammey, D. Ortiz, K. Liu, M. Zhuo, M. Yang, R. Yang, S. Cushner, P. Zhu, W. Mok, Z. Chen, I. He, A. Braun	0.50	236.00	118.00
Ortiz,Daniella	Staff	United States	6/20/2024	US International Tax	Meeting to discuss workpaper creation for information request received for new entities EY Attendees: J. Mensah, C. Lammey, D. Ortiz, K. Liu, M. Zhuo, M. Yang, R. Yang, S. Cushner, P. Zhu, W. Mok, Z. Chen, I. He, A. Braun	0.50	236.00	118.00
Lammey,Caitlin	Senior	United States	6/20/2024	US International Tax	Meeting to discuss workpaper creation for information request received for new entities EY Attendees: J. Mensah, C. Lammey, D. Ortiz, K. Liu, M. Zhuo, M. Yang, R. Yang, S. Cushner, P. Zhu, W. Mok, Z. Chen, I. He, A. Braun	0.50	415.00	207.50
Katsnelson,David	Senior Manager	United States	6/20/2024	Transfer Pricing	Call to go over creating a summary of the compliance memo for Mary in order to figure out what needs to be done in each country jurisdiction EY Attendees: B. Frapolly, D. Katsnelson, G. Stefano, B. Inker	0.30	683.00	204.90
Bost,Anne	Managing Director	United States	6/20/2024	Transfer Pricing	Meeting to discuss multiple workstreams: 1. Nigeria scope and fees work pertaining to CbCR notifications and TPD filing for local teams (David, Donna, Giulia, Anne, Brian and Brody needed for this) 2. Discussing TP Foreign Compliance Summary with Anne and Donna for review before sharing with John. (All members needed as all worked on different parts of this summary) EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano, L. O'Reilly	0.80	814.00	651.20
Inker,Brian	Senior	United States	6/20/2024	Transfer Pricing	Meeting to discuss multiple workstreams: 1. Nigeria scope and fees work pertaining to CbCR notifications and TPD filing for local teams (David, Donna, Giulia, Anne, Brian and Brody needed for this) 2. Discussing TP Foreign Compliance Summary with Anne and Donna for review before sharing with John. (All members needed as all worked on different parts of this summary) EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano, L. O'Reilly	0.80	415.00	332.00
Frapolly,Brody	Staff	United States	6/20/2024	Transfer Pricing	Meeting to discuss multiple workstreams: 1. Nigeria scope and fees work pertaining to CbCR notifications and TPD filing for local teams (David, Donna, Giulia, Anne, Brian and Brody needed for this) 2. Discussing TP Foreign Compliance Summary with Anne and Donna for review before sharing with John. (All members needed as all worked on different parts of this summary) EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano, L. O'Reilly	0.80	236.00	188.80
Inker,Brian	Senior	United States	6/20/2024	Transfer Pricing	Call to go over creating a summary of the compliance memo for Mary in order to figure out what needs to be done in each country jurisdiction EY Attendees: B. Frapolly, D. Katsnelson, G. Stefano, B. Inker	0.30	415.00	124.50
Nguyen,Thinh	Staff	Germany	6/20/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal discussion regarding the draft financial statement for 2023, focusing on the readjustment of social security liabilities accounts and the write-off of intercompany loans, and their effects on the reconciliation of carried forward profit and loss to equity. EY Attendees: T. Nguyen, K. Mallwitz	3.00	236.00	708.00
Mallwitz,Katharina	Senior	Germany	6/20/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal discussion regarding the draft financial statement for 2023, focusing on the readjustment of social security liabilities accounts and the write-off of intercompany loans, and their effects on the reconciliation of carried forward profit and loss to equity. EY Attendees: T. Nguyen, K. Mallwitz	3.00	415.00	1,245.00
Mizutani,Rie	Manager	Japan	6/20/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting with Crowe Horwath and Vistra about Quoine PTE tax issues EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi Other Attendees: S. Li (A&M), R. Mok (Vistra), S. Tan (Crowe), T. Lim (Crowe),	0.80	551.00	440.80
Suzuki,Jason	Senior Manager	Japan	6/20/2024	Non US Tax	Prep call for meeting with Crowe Horwath audit firm about Quoine PTE tax issues EY Attendees: J. Suzuki, M. Sakaguchi Other Attendees: R. Mok (Vistra),	0.30	683.00	204.90
Sakaguchi,Masato	Senior	Japan	6/20/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting with Crowe Horwath and Vistra about Quoine PTE tax issues EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi Other Attendees: S. Li (A&M), R. Mok (Vistra), S. Tan (Crowe), T. Lim (Crowe),	0.80	415.00	332.00
Sakaguchi,Masato	Senior	Japan	6/20/2024	ACR Bookkeeping/ACR Statutory Reporting	Prep call for meeting with Crowe Horwath audit firm about Quoine PTE tax issues EY Attendees: J. Suzuki, M. Sakaguchi Other Attendees: R. Mok (Vistra),	0.30	415.00	124.50
Suzuki,Jason	Senior Manager	Japan	6/20/2024	Non US Tax	Meeting with Crowe Horwath and Vistra about Quoine PTE tax issues EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi Other Attendees: S. Li (A&M), R. Mok (Vistra), S. Tan (Crowe), T. Lim (Crowe),	0.80	683.00	546.40
Katsnelson,David	Senior Manager	United States	6/20/2024	Transfer Pricing	Discussion on post bankruptcy expenses allocation EY Attendees: G. Stefano, A. Bost, D. Katsnelson, D. McComber	0.40	683.00	273.20
S. Figueroa,Carolina	Senior	United States	6/20/2024	Transfer Pricing	Research on doubtful collectability doctrine to support the memorandum	3.90	415.00	1,618.50

**Exhibit A****Summary of Fees by Professional****For the Period June 1, 2024 through June 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
S. Figueroa, Carolina	Senior	United States	6/20/2024	Transfer Pricing	Drafting initial outline for memo on loan agreements and accrual of interest	2.60	415.00	1,079.00
Di Stefano, Giulia	Senior	United States	6/21/2024	Transfer Pricing	Draft email to EY Nigeria on needed compliance actions	0.30	415.00	124.50
Di Stefano, Giulia	Senior	United States	6/21/2024	Transfer Pricing	Reviewed Swiss analysis for compliance memorandum	1.10	415.00	456.50
Di Stefano, Giulia	Senior	United States	6/21/2024	Transfer Pricing	Meeting to discuss outstanding issues on foreign compliance EY Attendees: D. Katsnelson, G. Stefano	0.40	415.00	166.00
Bailey, Doug	Partner/Principal	United States	6/21/2024	US International Tax	Tax issues about the inception and governance of the liquidating trust.	2.00	866.00	1,732.00
Bailey, Doug	Partner/Principal	United States	6/21/2024	Tax Advisory	Weekly meeting with Alvarez & Marcel and Sullivan & Cromwell and FTX on roles and responsibilities related to the trust and distribution EY Attendees: K. Lowery, D. Bailey, J. Scott, L. Lovelace, T. Shea Other Attendees: K. Ramanathan (A&M), C. Howe (Alvarez & Marsal), A. Liguori (A&M), D. Hariton (Sullivan and Cromwell), H. Kim (SC).	0.50	866.00	433.00
Hall, Emily Melissa	Senior	United States	6/21/2024	US State and Local Tax	Drafted Washington Business & Occupation tax filing instructions and sent to M. Cilia (FTX).	0.50	415.00	207.50
Hall, Emily Melissa	Senior	United States	6/21/2024	US State and Local Tax	Continued drafting of Mississippi short period returns for FTX entities.	1.90	415.00	788.50
Hall, Emily Melissa	Senior	United States	6/21/2024	US State and Local Tax	Initial review of summary draft identifying which tax form year should be used for tax period 11/1/2022-10/31/2023.	0.60	415.00	249.00
Hall, Emily Melissa	Senior	United States	6/21/2024	US State and Local Tax	Updated Mississippi short period balance sheet for FTX entity.	0.70	415.00	290.50
Eikenes, Ryan	Staff	United States	6/21/2024	US State and Local Tax	Compile research to determine which state tax forms should be used when filing returns for the period 11/1/2022 - 10/31/2023.	2.50	236.00	590.00
Huang, Vanesa	Senior	United States	6/21/2024	US State and Local Tax	Continued review of annual report instructions drafted by A. Louie (EY).	0.20	415.00	83.00
Schwarzwalder, Christian	Senior Manager	Switzerland/Lichtenstein	6/21/2024	Non US Tax	FTX Europe / tax return 22: Preparation of detailed questions to FS 2022 to document	1.20	683.00	819.60
McComber, Donna	National Partner/Principal	United States	6/21/2024	Transfer Pricing	FTX to FY2024 Transfer Pricing and Country by Country Compliance -Nigeria	0.30	1,040.00	312.00
Bost, Anne	Managing Director	United States	6/21/2024	Transfer Pricing	Continue to review local jurisdiction intercompany activity for 2022 and 2023	0.70	814.00	569.80
Borts, Michael	Managing Director	United States	6/21/2024	ACR Bookkeeping/ACR Statutory Reporting	Cross team weekly discuss: inclusive of rlks (m. cilia), a&m (j. casey, d. johnston), s&c (e. simpson), ey (j. scott, oyeode, m. borts) discuss centered on winddowns and liquidation actions	0.10	814.00	81.40
Hernandez, Nancy I.	Senior Manager	United States	6/21/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of current status on compliance requirements in Switzerland - FY22 and FY23	1.00	683.00	683.00
Oyetunde, Oyeode	Manager	United States	6/21/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of final draft of FY22 and FY23 financial statements for FTX Europe AG	2.10	551.00	1,157.10
Oyetunde, Oyeode	Manager	United States	6/21/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirmation with EY Switzerland whether or not audit will be required for FTX Switzerland, FTX Certificates and FTX Europe AG.	1.00	551.00	551.00
Tong, Chia-Hui	Senior Manager	United States	6/21/2024	Project Management Office Transition	Prepare for weekly review with FTX CFO and CAO	0.60	683.00	409.80
Tong, Chia-Hui	Senior Manager	United States	6/21/2024	Project Management Office Transition	Review weekly open items and next steps	0.40	683.00	273.20
Choudary, Hira	Staff	United States	6/21/2024	Project Management Office Transition	Updated outstanding work items in the Project Management Office tax workstream tracker	0.90	236.00	212.40
Ancona, Christopher	Senior	United States	6/21/2024	Project Management Office Transition	Correspondence with EY foreign workstreams regarding outstanding open items related to upcoming tax deliverables	0.60	415.00	249.00
Ancona, Christopher	Senior	United States	6/21/2024	Project Management Office Transition	Analysis of key performance metrics related to overall project status for reporting to ftx leadership	1.30	415.00	539.50
Ossanlou, Nina Shehrezade	Manager	United States	6/21/2024	Non US Tax	Review and emails with Tricor and EY Bermuda - figuring what is outstanding and what progress has Tricor made on the Singapore entities	1.30	551.00	716.30
Ossanlou, Nina Shehrezade	Manager	United States	6/21/2024	Non US Tax	Finalization of the customer data analysis and VAT for Vietnam	0.90	551.00	495.90
Mizutani, Rie	Manager	Japan	6/21/2024	ACR Bookkeeping/ACR Statutory Reporting	Analysis and reconciliation of Quoine PTE's historical financial statements_3	3.20	551.00	1,763.20
Sakaguchi, Masato	Senior	Japan	6/21/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of Quoin PTE May 2024 monthly closing file	1.40	415.00	581.00
Sakaguchi, Masato	Senior	Japan	6/21/2024	ACR Bookkeeping/ACR Statutory Reporting	Journal entries and AP approval	3.10	415.00	1,286.50
Ashihara, Kae	Staff	Japan	6/21/2024	ACR Bookkeeping/ACR Statutory Reporting	Acquire bank balance vouchers to prepare daily bank file for June 20	2.10	236.00	495.60
Ashihara, Kae	Staff	Japan	6/21/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare daily bank file June 20 for reporting JFSA	2.40	236.00	566.40
Ashihara, Kae	Staff	Japan	6/21/2024	ACR Bookkeeping/ACR Statutory Reporting	AP input for June 25 Paymentrequest_1	2.70	236.00	637.20
Ashihara, Kae	Staff	Japan	6/21/2024	ACR Bookkeeping/ACR Statutory Reporting	Journal entry from June 1 to June 20 for monthly closing	2.80	236.00	660.80
Short, Victoria	Manager	United States	6/21/2024	Payroll Tax	Updating internal matrix with account status updates based off closures requested and forms sent/payments made	0.40	551.00	220.40
Ferris, Tara	Partner/Principal	United States	6/21/2024	Information Reporting	Drafting of issues list and next steps	2.00	866.00	1,732.00
Devona Bahadur, Michele	Senior Manager	BBC Region	6/21/2024	Non US Tax	Correspondence regarding CbCR authorization letter. Bermuda and BVI comments regarding application of CRS/FATCA.	1.00	683.00	683.00
Yu, Fei	Senior	United States	6/21/2024	US Income Tax	Print return and 8621	1.30	415.00	539.50
Berman, Jake	Senior Manager	United States	6/21/2024	US Income Tax	Continued review of the second version of the digital asset tax/loss model	0.70	683.00	478.10
Berman, Jake	Senior Manager	United States	6/21/2024	US Income Tax	Reviewing email request for financial data for Maclaurin	0.10	683.00	68.30

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Scott,James	Client Serving Contractor JS	United States	6/21/2024	US Income Tax	Review of trust allocation and reporting analysis	0.80	600.00	480.00
Scott,James	Client Serving Contractor JS	United States	6/21/2024	Non US Tax	Review of Seychelles tax compliance calculation	0.60	600.00	360.00
Scott,James	Client Serving Contractor JS	United States	6/21/2024	Non US Tax	Assistance with Singapore compliance requests from outside provider	0.50	600.00	300.00
Feliciano,Christopher	Staff	United States	6/21/2024	US Income Tax	Work done to send to senior for review on remaining comments and concerns for workpapers	1.30	236.00	306.80
Shea JR,Thomas M	Partner/Principal	United States	6/21/2024	US Income Tax	Final prep for RLKS information reporting call	0.40	866.00	346.40
Mistler,Brian M	Manager	United States	6/21/2024	US Income Tax	Review of Clifton Bay tax return items	1.60	551.00	881.60
Mistler,Brian M	Manager	United States	6/21/2024	US Income Tax	Updates to POAs	1.40	551.00	771.40
Mistler,Brian M	Manager	United States	6/21/2024	US Income Tax	Preparation of recap for digital asset walkthrough and action items	0.90	551.00	495.90
Yeom,Sunny	Senior	United States	6/21/2024	Technology	Investigate the differences in proceeds between Brian's file and our Power BI visualization	3.90	415.00	1,618.50
Yeom,Sunny	Senior	United States	6/21/2024	Technology	Identify and test missing coins in our file that is included in Brian's source file	3.80	415.00	1,577.00
Yeom,Sunny	Senior	United States	6/21/2024	Technology	Continue reviewing the legacy logic of "CalsRun4"	0.30	415.00	124.50
Cushner,Sam	Manager	United States	6/21/2024	US International Tax	Initial review of tax return for 2023 for Entity 19	1.10	551.00	606.10
Cushner,Sam	Manager	United States	6/21/2024	US International Tax	Initial review of tax return for 2023 for Entity 20	0.90	551.00	495.90
Davis,Christine	Manager	United States	6/21/2024	US International Tax	Research, review and analyze statute and regulations regarding COD income and high level understanding of applicable caselaw	1.70	551.00	936.70
Jayanthi,Lakshmi	Senior Manager	United States	6/21/2024	US International Tax	Follow-u-p emails on sale of FTX Japan and related tax considerations	3.80	683.00	2,595.40
Lamney,Caitlin	Senior	United States	6/21/2024	US International Tax	Summarizing review comments and checking in with staff for return updates	0.70	415.00	290.50
Lovelace,Lauren	Partner/Principal	United States	6/21/2024	US International Tax	Analyzing the reporting fix dm claimants in the Bahamas	2.60	866.00	2,251.60
Lovelace,Lauren	Partner/Principal	United States	6/21/2024	US International Tax	Considering the Indian tax consequences of the fix Japan subsidiary transfer	1.00	866.00	866.00
Mensah,Josephine	Staff	United States	6/21/2024	US International Tax	Continued import of prepped workbooks into OIT	2.00	236.00	472.00
Mensah,Josephine	Staff	United States	6/21/2024	US International Tax	FTX Compliance - Prepping return 5471 for newly assigned entity	3.00	236.00	708.00
Mensah,Josephine	Staff	United States	6/21/2024	US International Tax	Preparing returns for imported workbooks	2.00	236.00	472.00
Ortiz,Daniella	Staff	United States	6/21/2024	US International Tax	Sending emails and coordinating with various teams	2.20	236.00	519.20
Yang,Ming	Senior	United States	6/21/2024	US International Tax	Review and make notes for tax year 2.22 2.0 reporting	2.00	415.00	830.00
Yang,Rachel Sim	Senior Manager	United States	6/21/2024	US International Tax	FTX International Tax - project management update	1.00	683.00	683.00
Zhuo,Melody	Staff	United States	6/21/2024	US International Tax	FTX International Tax Compliance - FTX investments reporting	3.50	236.00	826.00
Zhuo,Melody	Staff	United States	6/21/2024	US International Tax	FTX International Tax Compliance - technical issues compilation	3.50	236.00	826.00
Goto,Keisuke	Senior Manager	Japan	6/21/2024	Transfer Pricing	EY Internal discussion for preparing materials explaining the implications of withdrawing an APA application for FTX Japan KK EY Attendees: R. Hayashi, J. Suzuki, K. Goto	0.60	683.00	409.80
Suzuki,Jason	Senior Manager	Japan	6/21/2024	Non US Tax	EY Internal discussion for preparing materials explaining the implications of withdrawing an APA application for FTX Japan KK EY Attendees: R. Hayashi, J. Suzuki, K. Goto	0.60	683.00	409.80
Berman,Jake	Senior Manager	United States	6/21/2024	US Income Tax	Discussion regarding the latest run of the gain/loss calculation for digital assets EY Attendees: J. Berman, B. Mistler, S. Yeom, T. Katikireddi	0.70	683.00	478.10
Yeom,Sunny	Senior	United States	6/21/2024	Technology	Discussion regarding the latest run of the gain/loss calculation for digital assets EY Attendees: J. Berman, B. Mistler, S. Yeom, T. Katikireddi	0.70	415.00	290.50
Suzuki,Jason	Senior Manager	Japan	6/21/2024	Non US Tax	Meeting to discuss Quoine PTE monthly accounting EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi Other Attendees: S. Ng (Vistra), P. San Tan (Vistra), D. Kee Lau (Vistra),	0.80	683.00	546.40
Mistler,Brian M	Manager	United States	6/21/2024	US Income Tax	Discussion regarding the latest run of the gain/loss calculation for digital assets EY Attendees: J. Berman, B. Mistler, S. Yeom, T. Katikireddi	0.70	551.00	385.70
Sakaguchi,Masato	Senior	Japan	6/21/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss Quoine PTE monthly accounting EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi Other Attendees: S. Ng (Vistra), P. San Tan (Vistra), D. Kee Lau (Vistra),	0.80	415.00	332.00
Mizutani,Rie	Manager	Japan	6/21/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss Quoine PTE monthly accounting EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi Other Attendees: S. Ng (Vistra), P. San Tan (Vistra), D. Kee Lau (Vistra),	0.80	551.00	440.80
Sreenivas Katikireddi,Teja	Senior	United States	6/21/2024	Technology	Discussion regarding the latest run of the gain/loss calculation for digital assets EY Attendees: J. Berman, B. Mistler, S. Yeom, T. Katikireddi	0.70	415.00	290.50
Scott,James	Client Serving Contractor JS	United States	6/21/2024	US Income Tax	Weekly meeting with Alvarez & Marcel and Sullivan & Cromwell and FTX on roles and responsibilities related to the trust and distribution EY Attendees: K. Lowery, D. Bailey, J. Scott, L. Lovelace, T. Shea Other Attendees: K. Ramanathan (A&M), C. Howe (Alvarez & Marsal), A. Liguori (A&M), D. Hariton (Sullivan and Cromwell), H. Kim (SC),	0.50	600.00	300.00



## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Lovelace, Lauren	Partner/Principal	United States	6/21/2024	US International Tax	Weekly meeting with Alvarez & Marcel and Sullivan & Cromwell and FTX on roles and responsibilities related to the trust and distribution EY Attendees: K. Lowery, D. Bailey, J. Scott, L. Lovelace, T. Shea Other Attendees: K. Ramanathan (A&M), C. Howe (Alvarez & Marsal), A. Liguori (A&M), D. Hariton (Sullivan and Cromwell), H. Kim (SC).	0.50	866.00	433.00
Shea JR, Thomas M	Partner/Principal	United States	6/21/2024	US Income Tax	Weekly meeting with Alvarez & Marcel and Sullivan & Cromwell and FTX on roles and responsibilities related to the trust and distribution EY Attendees: K. Lowery, D. Bailey, J. Scott, L. Lovelace, T. Shea Other Attendees: K. Ramanathan (A&M), C. Howe (Alvarez & Marsal), A. Liguori (A&M), D. Hariton (Sullivan and Cromwell), H. Kim (SC).	0.50	866.00	433.00
Lowery, Kristie L	National Partner/Principal	United States	6/21/2024	Payroll Tax	Weekly meeting with Alvarez & Marcel and Sullivan & Cromwell and FTX on roles and responsibilities related to the trust and distribution EY Attendees: K. Lowery, D. Bailey, J. Scott, L. Lovelace, T. Shea Other Attendees: K. Ramanathan (A&M), C. Howe (Alvarez & Marsal), A. Liguori (A&M), D. Hariton (Sullivan and Cromwell), H. Kim (SC).	0.50	1,040.00	520.00
Wrenn, Kaitlin Doyle	Senior Manager	United States	6/21/2024	Payroll Tax	Meeting with RLKS and EY to discuss information reporting paid preparer item and matrix for customer and non-customers. EY Attendees: K. Wrenn, J. Scott, K. Lowery, S. Poloner, T. Ferris, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX).	0.80	683.00	546.40
Ferris, Tara	Partner/Principal	United States	6/21/2024	Information Reporting	Meeting with RLKS and EY to discuss information reporting paid preparer item and matrix for customer and non-customers. EY Attendees: K. Wrenn, J. Scott, K. Lowery, S. Poloner, T. Ferris, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX).	0.80	866.00	692.80
Shea JR, Thomas M	Partner/Principal	United States	6/21/2024	US Income Tax	Meeting with RLKS and EY to discuss information reporting paid preparer item and matrix for customer and non-customers. EY Attendees: K. Wrenn, J. Scott, K. Lowery, S. Poloner, T. Ferris, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX).	0.80	866.00	692.80
Katsnelson, David	Senior Manager	United States	6/21/2024	Transfer Pricing	Meeting to discuss outstanding issues on foreign compliance EY Attendees: D. Katsnelson, G. Stefano	0.40	683.00	273.20
Scott, James	Client Serving Contractor JS	United States	6/21/2024	US Income Tax	Meeting with RLKS and EY to discuss information reporting paid preparer item and matrix for customer and non-customers. EY Attendees: K. Wrenn, J. Scott, K. Lowery, S. Poloner, T. Ferris, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX).	0.80	600.00	480.00
Lowery, Kristie L	National Partner/Principal	United States	6/21/2024	Payroll Tax	Meeting with RLKS and EY to discuss information reporting paid preparer item and matrix for customer and non-customers. EY Attendees: K. Wrenn, J. Scott, K. Lowery, S. Poloner, T. Ferris, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX).	0.80	1,040.00	832.00
Poloner, Seth	Managing Director	United States	6/21/2024	Information Reporting	Meeting with RLKS and EY to discuss information reporting paid preparer item and matrix for customer and non-customers. EY Attendees: K. Wrenn, J. Scott, K. Lowery, S. Poloner, T. Ferris, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX).	0.80	814.00	651.20
Hayashi, Rina	Senior	Japan	6/21/2024	Transfer Pricing	EY Internal discussion for preparing materials explaining the implications of withdrawing an APA application in relation to Japan-Singapore Bilateral APA support for FTX Japan KK EY Attendees: R. Hayashi, J. Suzuki, K. Goto	0.60	415.00	249.00
Madrasi, Hussain	Senior Manager	India	6/21/2024	Non US Tax	Deliberation on tax implications on transfer of equity shares and in-kind distribution 1. EY Attendees: S. Buduguntae, H. Madrasi, B. Bharath	0.80	683.00	546.40
Varma, Bharath	Manager	India	6/21/2024	ACR Bookkeeping/ACR Statutory Reporting	Deliberation on tax implications on transfer of equity shares and in-kind distribution 1. EY Attendees: S. Buduguntae, H. Madrasi, B. Bharath	0.80	551.00	440.80
Buduguntae, Shashanka	Partner/Principal	India	6/21/2024	Non US Tax	Deliberation on tax implications on transfer of equity shares and in-kind distribution 1. EY Attendees: S. Buduguntae, H. Madrasi, B. Bharath	0.80	866.00	692.80
Mizutani, Rie	Manager	Japan	6/21/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss tax and financial issues after shareholder change of FTX Japan KK EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.60	551.00	330.60
Suzuki, Jason	Senior Manager	Japan	6/21/2024	Non US Tax	Meeting to discuss tax and financial issues after shareholder change of FTX Japan KK EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.60	683.00	409.80
Hall, Emily Melissa	Senior	United States	6/21/2024	Payroll Tax	Call to discuss apportionment request for FTX entity. EY Attendees: E. Hall Other Attendees: R. Hoskins (RLKS).	0.10	415.00	41.50
Sakaguchi, Masato	Senior	Japan	6/21/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss tax and financial issues after shareholder change of FTX Japan KK EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.60	415.00	249.00
S. Figueroa, Carolina	Senior	United States	6/21/2024	Transfer Pricing	Populating the outline for memo accrual of interest	3.90	415.00	1,618.50
S. Figueroa, Carolina	Senior	United States	6/21/2024	Transfer Pricing	Populating the outline for memo accrual of interest	1.20	415.00	498.00
Zhu, Philip	Senior	United States	6/21/2024	US International Tax	Respond team inquiries	3.00	415.00	1,245.00
Ferris, Tara	Partner/Principal	United States	6/22/2024	Information Reporting	Review of reporting requirements grantor trust vs other tax forms	2.00	866.00	1,732.00

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Scott,James	Client Serving Contractor JS	United States	6/23/2024	US Income Tax	Review of Plan provisions and email to Leads for trust allocation analysis	0.80	600.00	480.00
Bailey,Doug	Partner/Principal	United States	6/24/2024	US International Tax	Tax issues regarding the organization and handling of the liquidating trust.	1.20	866.00	1,039.20
Bailey,Doug	Partner/Principal	United States	6/24/2024	Tax Advisory	Meeting to discuss IRW effective date planning EY Attendees: C. Ancona, A. Bost, C. Tong, D. Bailey, J. Scott, K. Wrenn, K. Lowery, L. Lovelace, S. Poloner, T. Shea, W. Bieganski	0.50	866.00	433.00
Bailey,Doug	Partner/Principal	United States	6/24/2024	Tax Advisory	FTX - Allocation of Trust Income and Expense EY Attendees: A. Pfaff, B. Mistler, D. Bailey, J. Scott, S. Poloner, L. Lovelace, T. Ferris, T. Shea	1.30	866.00	1,125.80
Hall,Emily Melissa	Senior	United States	6/24/2024	US State and Local Tax	Updated Mississippi short period returns based on discussion with Mississippi Department of Revenue.	1.40	415.00	581.00
Hall,Emily Melissa	Senior	United States	6/24/2024	US State and Local Tax	Reviewed profit and loss statement for FTX entity to determine which revenue accounts to request support.	1.30	415.00	539.50
Zheng,Eva	Manager	United States	6/24/2024	US State and Local Tax	Updated engagement configuration files for FTX state tax workpapers.	1.00	551.00	551.00
Zheng,Eva	Manager	United States	6/24/2024	US State and Local Tax	Updated state standard configuration files for FTX state tax workpapers.	0.90	551.00	495.90
Molnar,Evgeniya	Senior	United States	6/24/2024	US State and Local Tax	Initial review of state return instructions to determine whether 2022 or 2023 tax year state forms should be used for fiscal year 11/1/2022 - 10/31/2023.	2.00	415.00	830.00
Bieganski, Walter	Client Serving Contractor WB	United States	6/24/2024	US State and Local Tax	Review of state tax considerations with respect to trust distribution planning.	0.30	200.00	60.00
Bieganski, Walter	Client Serving Contractor WB	United States	6/24/2024	US State and Local Tax	Analyzed the revised outline of U.S. federal income tax considerations with respect to establishing the trust.	1.20	200.00	240.00
Nguyen,Thinh	Staff	Germany	6/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Upload bank statements and invoices for MOR May 2024 to the cloud database Davev Unternehmen Online.	0.70	236.00	165.20
Nguyen,Thinh	Staff	Germany	6/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Archive the Trial Balance, Account Balance Sheet, Income Statement, and Financial Statement for MOR May 2024 in EY internal shared document template EYIMD.	0.80	236.00	188.80
Nguyen,Thinh	Staff	Germany	6/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Archive the Trial Balance, Account Balance Sheet, Income Statement, and Financial Statement for MOR May 2024 in the internal archive of Local Storage.	0.50	236.00	118.00
Nguyen,Thinh	Staff	Germany	6/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Update the working papers for the 2023 financial statement after re-adjusting the account #3741 00 Verbindlichk. soziale Sicherheit.	0.80	236.00	188.80
Nguyen,Thinh	Staff	Germany	6/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Clarify to the EY tax declaration team's request for clarification regarding the service provider relationship between FTX Trading and FTX Europe based on management consulting during fiscal years 2023 and 2024.	0.70	236.00	165.20
Ballay,Niklas	Staff	Germany	6/24/2024	Non US Tax	Preparation of the tax returns 2022	3.90	236.00	920.40
Ballay,Niklas	Staff	Germany	6/24/2024	Non US Tax	Preparation of the e-balance 2022	0.60	236.00	141.60
Silva Camargos,Lorraine	Senior	Switzerland/Lichtenstein	6/24/2024	Payroll Tax	Payroll 03.2024 - Additional run for holidays not taken : according to client's request, payment instructions	1.30	415.00	539.50
Chachan,Aparajita	Senior	India	6/24/2024	Non US Tax	Preparation of responses to Jason in respect of transition process	0.40	415.00	166.00
Varma,Bharath	Manager	India	6/24/2024	Non US Tax	Review of additional documents shared with us and preparation for our call with the lawyers on the mechanics to transfer Quoine India equity shares	1.40	551.00	771.40
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	6/24/2024	Non US Tax	FTXE / Ruling SAPA: incorporation of all amendments requested & updating of English version, sending revised ruling for review	1.30	683.00	887.90
Wainwright,Luke	Senior Manager	United Kingdom	6/24/2024	Payroll Tax	Correspondence with Kat Wilson re letter submission/finalizing letter for submission	0.20	683.00	136.60
Katsnelson,David	Senior Manager	United States	6/24/2024	Transfer Pricing	Review memo on interest taxability of founders loans	1.10	683.00	751.30
Bost,Anne	Managing Director	United States	6/24/2024	Transfer Pricing	Continue transfer pricing compliance planning for local jurisdictions	2.40	814.00	1,953.60
O'Reilly,Logan	Senior	United States	6/24/2024	Transfer Pricing	Nigeria IDR/Email; to David H Review CbCR and Nigeria IDR. Look at entity information for both Nigerian entities.	1.30	415.00	539.50
Billings,Phoebe	Manager	United States	6/24/2024	Transfer Pricing	Completing responses to information request related to transfer pricing compliance from EY Nigeria	0.50	551.00	275.50
Oyetunde,Oyebode	Manager	United States	6/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Coordination with EY Cyprus to verify that FY2020 draft financial statements are shared to the auditor and agree timelines for completing audit of FTX Innovatia.	1.00	551.00	551.00
Bouza,Victor	Manager	Switzerland/Lichtenstein	6/24/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Swiss entities - Email to central team in order to inform them about the FS 2022 and FS 2023 status	0.60	551.00	330.60
Choudary,Hira	Staff	United States	6/24/2024	Project Management Office Transition	Worked on the flow to send out FTX independence questions surveys to all the teams, semi-annually	2.90	236.00	684.40
Ancona,Christopher	Senior	United States	6/24/2024	Project Management Office Transition	Updates to open items on the Information Reporting/Withholding runbook after discussion with team	1.20	415.00	498.00
Ancona,Christopher	Senior	United States	6/24/2024	Project Management Office Transition	Correspondence with EY foreign workstreams regarding applicable tax project payouts	1.20	415.00	498.00

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## Summary of Fees by Professional

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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Ancona,Christopher	Senior	United States	6/24/2024	Project Management Office Transition	Updates to work items in the Project Management Office work items tracker for latest project status updates	0.70	415.00	290.50
Ancona,Christopher	Senior	United States	6/24/2024	Project Management Office Transition	Edits to the July change control summary of tax deliverables for reporting to ftx leadership	1.20	415.00	498.00
Ancona,Christopher	Senior	United States	6/24/2024	Transfer Pricing	Meeting to discuss IRW effective date planning EY Attendees: C. Ancona, A. Bost, C. Tong, D. Bailey, J. Scott, K. Wrenn, K. Lowery, L. Lovelace, S. Poloner, T. Shea, W. Bieganski	0.50	415.00	207.50
Hammon,David Lane	Manager	United States	6/24/2024	Non US Tax	Correspondences regarding the FY23 management accounts for FTX Products needed to file the entity's annual return.	0.70	551.00	385.70
Hammon,David Lane	Manager	United States	6/24/2024	Non US Tax	Correspondences regarding the status/next steps for preparing the 3/31 management accounts for CMCL.	0.20	551.00	110.20
Hammon,David Lane	Manager	United States	6/24/2024	Non US Tax	Correspondences regarding outstanding items needed to prepare the FY21 tax return for Quoine Singapore.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	6/24/2024	Non US Tax	Correspondences concerning next steps for filing the FY22/FY23 economic substance filings and FY22 CbCR notification for The Bahamas	0.20	551.00	110.20
Hammon,David Lane	Manager	United States	6/24/2024	Non US Tax	Correspondences concerning next steps for filing the FY22 CbCR notification for Cayman Islands.	0.20	551.00	110.20
Hammon,David Lane	Manager	United States	6/24/2024	Non US Tax	Correspondences concerning next steps for filing the FY22/FY23 economic substance filings and FY22 CbCR notification for the FTX BVI entities.	0.20	551.00	110.20
Hammon,David Lane	Manager	United States	6/24/2024	Non US Tax	Correspondences regarding The Bahamas tax analysis for the FTX Seychelles entities.	0.20	551.00	110.20
Hammon,David Lane	Manager	United States	6/24/2024	Non US Tax	Correspondences regarding the status updates/outstanding items needed to finalize the FY22 financial statements and tax returns for FTX Swiss entities.	0.50	551.00	275.50
Hammon,David Lane	Manager	United States	6/24/2024	Non US Tax	Correspondences regarding the status of the FY22 tax return for FTX Germany.	0.20	551.00	110.20
Hammon,David Lane	Manager	United States	6/24/2024	Non US Tax	Correspondences regarding the Seychelles tax analysis for Maclaurin.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	6/24/2024	Non US Tax	Correspondences regarding the transition packages for the foreign entities sold as a part of the FTX Europe sale.	0.50	551.00	275.50
Hammon,David Lane	Manager	United States	6/24/2024	Non US Tax	Correspondences regarding the status/next steps for addressing the outstanding tax/statutory reporting compliance obligations for the FTX Hong Kong and Singapore entities.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	6/24/2024	Non US Tax	Correspondences concerning next steps for finalizing the FY20 through FY23 tax returns/financial statements for the FTX Nigerian entities.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	6/24/2024	Non US Tax	Correspondences concerning the standard processes/protocols needing to be used for the foreign workstreams.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	6/24/2024	Non US Tax	Correspondences regarding outstanding information needed to address the corporate secretarial filings of the FTX Seychelles entities.	0.30	551.00	165.30
Houareau,Tina	Senior	Seychelles	6/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of Financial Statement for the fashioning of the tax return	0.60	415.00	249.00
Ossanlou,Nina Shehrezade	Manager	United States	6/24/2024	Non US Tax	Pulling up OGM deliverables through August and verifying IND and ACR deliverables and reaching out to them	0.80	551.00	440.80
Ossanlou,Nina Shehrezade	Manager	United States	6/24/2024	Non US Tax	Review Direct tax deliverables and reaching out to LT's to check the status	1.20	551.00	661.20
Ossanlou,Nina Shehrezade	Manager	United States	6/24/2024	Non US Tax	Following up with local EY teams whose recent status updates do not reconcile with what is in our tax portal.	0.40	551.00	220.40
Ossanlou,Nina Shehrezade	Manager	United States	6/24/2024	Non US Tax	Finding the Invoices/mgmt. accounts to provide to TLB for Annual Return submission	0.60	551.00	330.60
MacLean,Corrie	Senior	United States	6/24/2024	Non US Tax	Update One Global Methodology data repository for updated statutory due dates, deliverable additions and removals from scope	3.80	415.00	1,577.00
MacLean,Corrie	Senior	United States	6/24/2024	Non US Tax	Finalize updates to the One Global Methodology data repository for updated statutory due dates, deliverable additions and removals from scope	0.30	415.00	124.50
Sakaguchi,Masato	Senior	Japan	6/24/2024	ACR Bookkeeping/ACR Statutory Reporting	3 months cash flow projection for Board	3.20	415.00	1,328.00
Sakaguchi,Masato	Senior	Japan	6/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Payment procedure confirmation about Cloudflare	1.80	415.00	747.00
Ashihara,Kae	Staff	Japan	6/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Acquire bank balance vouchers to prepare daily bank file for June 21	0.80	236.00	188.80
Ashihara,Kae	Staff	Japan	6/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Acquire bank balance vouchers to prepare daily bank file for June 22	0.60	236.00	141.60
Ashihara,Kae	Staff	Japan	6/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Acquire bank balance vouchers to prepare daily bank file for June 23	0.50	236.00	118.00
Ashihara,Kae	Staff	Japan	6/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare daily bank file June 21 for reporting JFSA	1.10	236.00	259.60
Ashihara,Kae	Staff	Japan	6/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare daily bank file June 22 for reporting JFSA	0.90	236.00	212.40
Ashihara,Kae	Staff	Japan	6/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare daily bank file June 23 for reporting JFSA	1.20	236.00	283.20
Ashihara,Kae	Staff	Japan	6/24/2024	ACR Bookkeeping/ACR Statutory Reporting	AP input for June 25 Paymentrequest_2	1.30	236.00	306.80
Ashihara,Kae	Staff	Japan	6/24/2024	ACR Bookkeeping/ACR Statutory Reporting	File invoice for transfer request_3	0.60	236.00	141.60
Short,Victoria	Manager	United States	6/24/2024	Payroll Tax	Preparing tax processing template for certified mailings and reviewing/sending signed forms for closure request to NY, WA, IL, CA for multiple tax type accounts relating to payroll	2.20	551.00	1,212.20

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## Summary of Fees by Professional

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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Poloner,Seth	Managing Director	United States	6/24/2024	Information Reporting	Research and correspondence re paying agent requirements and grantor trust rules	3.10	814.00	2,523.40
Devona Bahadur,Michele	Senior Manager	BBC Region	6/24/2024	Non US Tax	Bermuda and BVI comments regarding application of CRS/FATCA.	1.00	683.00	683.00
Berman,Jake	Senior Manager	United States	6/24/2024	US Income Tax	Making updates/revisions to calculations for taxable income tax return workbook for 10/31/23	0.60	683.00	409.80
Berman,Jake	Senior Manager	United States	6/24/2024	US Income Tax	Updates to tax return request list for items received and adding items for items that have come up as part of the review of taxable income workbooks	0.60	683.00	409.80
Scott,James	Client Serving Contractor JS	United States	6/24/2024	US Income Tax	Review of trust income allocation of income and expense technical analysis	0.60	600.00	360.00
Feliciano,Christopher	Staff	United States	6/24/2024	US Income Tax	Work on AJE for entities that have adjustments to be given and clearing comments from senior	2.80	236.00	660.80
Mistler,Brian M	Manager	United States	6/24/2024	US Income Tax	Research regarding 263(a) capitalization	2.80	551.00	1,542.80
Sreenivas Katikireddi,Teja	Senior	United States	6/24/2024	Technology	Test the newly coded business logic in Databricks to validate that the output aligns with expected figures with the manually tested coins	2.70	415.00	1,120.50
Yeom,Sunny	Senior	United States	6/24/2024	Technology	Make any necessary changes per J. Berman (EY)'s request to incorporate specific cryptocurrency updates	3.90	415.00	1,618.50
Yeom,Sunny	Senior	United States	6/24/2024	Technology	Test the query for any changes in output (Proceeds, gains, the coin dataset, etc.)	3.80	415.00	1,577.00
Yeom,Sunny	Senior	United States	6/24/2024	Technology	Continue studying the legacy code, "CalcsRun4"	0.30	415.00	124.50
Cushner,Sam	Manager	United States	6/24/2024	US International Tax	Initial review of tax return for 2023 for Entity 21	1.20	551.00	661.20
Cushner,Sam	Manager	United States	6/24/2024	US International Tax	Initial review of tax return for 2023 for Entity 22	0.80	551.00	440.80
Cushner,Sam	Manager	United States	6/24/2024	US International Tax	Initial review of tax return for 2023 for Entity 23	0.70	551.00	385.70
Cushner,Sam	Manager	United States	6/24/2024	US International Tax	Initial review of tax return for 2023 for Entity 24	0.80	551.00	440.80
Davis,Christine	Manager	United States	6/24/2024	US International Tax	Draft correspondences to L. Lovelace regarding bankruptcy court decision	0.10	551.00	55.10
Lovelace,Lauren	Partner/Principal	United States	6/24/2024	US International Tax	Review of tax impact of interest payment to priority claimants	1.00	866.00	866.00
Mensah,Josephine	Staff	United States	6/24/2024	US International Tax	Continued preparing returns	3.90	236.00	920.40
Mensah,Josephine	Staff	United States	6/24/2024	US International Tax	Prepared 2 more returns	3.90	236.00	920.40
Mensah,Josephine	Staff	United States	6/24/2024	US International Tax	Preparing workbook for newly assigned entity	3.00	236.00	708.00
Mensah,Josephine	Staff	United States	6/24/2024	US International Tax	Self-reviewed the prepped returns	2.20	236.00	519.20
Ortiz,Daniella	Staff	United States	6/24/2024	US International Tax	Putting together information for slide deck	1.60	236.00	377.60
Yang,Ming	Senior	United States	6/24/2024	US International Tax	Review the workpaper and returns for FTX Singapore and other entities	2.00	415.00	830.00
Yang,Rachel Sim	Senior Manager	United States	6/24/2024	US International Tax	FTX International Tax - team management	1.00	683.00	683.00
Zhuo,Melody	Staff	United States	6/24/2024	US International Tax	FTX International Tax Compliance - client data analysis	3.00	236.00	708.00
Zhuo,Melody	Staff	United States	6/24/2024	US International Tax	FTX International Tax Compliance - return workbook prep	3.00	236.00	708.00
Massengill,Clint	Managing Director	United States	6/24/2024	US Income Tax	Review position that trust income is allocated to subordinated creditors	1.20	814.00	976.80
Massengill,Clint	Managing Director	United States	6/24/2024	US Income Tax	Research allocation of income with liquidating trust involving multiple classes of beneficiaries	2.20	814.00	1,790.80
Culmer-Curry,Erica	Senior Manager	Bahamas	6/24/2024	Non US Tax	Meeting to discuss request for review of Seychelles and Antigua documentation and the provision of advice on the likelihood of any potential tax liability. EY Attendees: T. McPhee, E. Culmer-Curry, O. Espley-Ault	0.40	683.00	273.20
Buduguntae,Shashanka	Partner/Principal	India	6/24/2024	Non US Tax	Call with EY US, EY Vietnam, EY India, and Sullcrom on the mechanics of transferring FTX Japan Subsidiaries i.e., Quoine India and Quoine Vietnam to FTX Japan Holdings EY Attendees: S. Buduguntae, H. Madrasi, B. Bharath, B. Prabhu, M. Nayak, R. Goyal	1.00	866.00	866.00
Espley-Ault,Olivia	Senior Manager	BBC Region	6/24/2024	Non US Tax	Meeting to discuss request for review of Seychelles and Antigua documentation and the provision of advice on the likelihood of any potential tax liability. EY Attendees: T. McPhee, E. Culmer-Curry, O. Espley-Ault	0.40	683.00	273.20
Varma,Bharath	Manager	India	6/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Call with EY US, EY Vietnam, EY India, and Sullcrom on the mechanics of transferring FTX Japan Subsidiaries i.e., Quoine India and Quoine Vietnam to FTX Japan Holdings EY Attendees: S. Buduguntae, H. Madrasi, B. Bharath, B. Prabhu, M. Nayak, R. Goyal	1.00	551.00	551.00
Prabhu,Nilesh	Senior	India	6/24/2024	Non US Tax	Call with EY US, EY Vietnam, EY India, and Sullcrom on the mechanics of transferring FTX Japan Subsidiaries i.e., Quoine India and Quoine Vietnam to FTX Japan Holdings EY Attendees: S. Buduguntae, H. Madrasi, B. Bharath, B. Prabhu, M. Nayak, R. Goyal	1.00	415.00	415.00
Bost,Anne	Managing Director	United States	6/24/2024	Transfer Pricing	Meeting to discuss IRW effective date planning EY Attendees: C. Ancona, A. Bost, C. Tong, D. Bailey, J. Scott, K. Wrenn, K. Lowery, L. Lovelace, S. Poloner, T. Shea, W. Bieganski	0.50	814.00	407.00

**Exhibit A****Summary of Fees by Professional****For the Period June 1, 2024 through June 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Madrasi,Hussain	Senior Manager	India	6/24/2024	Non US Tax	Call with EY US, EY Vietnam, EY India, and Sullcrom on the mechanics of transferring FTX Japan Subsidiaries i.e., Quoine India and Quoine Vietnam to FTX Japan Holdings EY Attendees: S. Buduguntae, H. Madrasi, B. Bharath, B. Prabhu, M. Nayak, R. Goyal	1.00	683.00	683.00
Varma,Bharath	Manager	India	6/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal discussion on the preparation for the call with the lawyers on the mechanics to transfer Quoine India equity shares. EY Attendees: S. Buduguntae, H. Madrasi, B. Bharath	0.40	551.00	220.40
Musano,Matthew Albert	Senior Manager	United States	6/24/2024	US State and Local Tax	6/24/24 state and local tax weekly field of play call to discuss workstream updates. EY Attendees: E. Hall, W. Bieganski, V. Huang, M. Musano, J. Scott, J. Berman, E. Zheng	0.50	683.00	341.50
Huang,Vanesa	Senior	United States	6/24/2024	US State and Local Tax	6/24/24 state and local tax weekly field of play call to discuss workstream updates. EY Attendees: E. Hall, W. Bieganski, V. Huang, M. Musano, J. Scott, J. Berman, E. Zheng	0.50	415.00	207.50
Scott,James	Client Serving Contractor JS	United States	6/24/2024	US Income Tax	6/24/24 state and local tax weekly field of play call to discuss workstream updates. EY Attendees: E. Hall, W. Bieganski, V. Huang, M. Musano, J. Scott, J. Berman, E. Zheng	0.50	600.00	300.00
Zheng,Eva	Manager	United States	6/24/2024	US State and Local Tax	6/24/24 state and local tax weekly field of play call to discuss workstream updates. EY Attendees: E. Hall, W. Bieganski, V. Huang, M. Musano, J. Scott, J. Berman, E. Zheng	0.50	551.00	275.50
Berman,Jake	Senior Manager	United States	6/24/2024	US Income Tax	6/24/24 state and local tax weekly field of play call to discuss workstream updates. EY Attendees: E. Hall, W. Bieganski, V. Huang, M. Musano, J. Scott, J. Berman, E. Zheng	0.50	683.00	341.50
Buduguntae,Shashanka	Partner/Principal	India	6/24/2024	Non US Tax	Internal discussion on the preparation for the call with the lawyers on the mechanics to transfer Quoine India equity shares. EY Attendees: S. Buduguntae, H. Madrasi, B. Bharath	0.40	866.00	346.40
Madras,Hussain	Senior Manager	India	6/24/2024	Non US Tax	Internal discussion on the preparation for the call with the lawyers on the mechanics to transfer Quoine India equity shares. EY Attendees: S. Buduguntae, H. Madrasi, B. Bharath	0.40	683.00	273.20
Hall,Emily Melissa	Senior	United States	6/24/2024	Payroll Tax	6/24/24 state and local tax weekly field of play call to discuss workstream updates. EY Attendees: E. Hall, W. Bieganski, V. Huang, M. Musano, J. Scott, J. Berman, E. Zheng	0.50	415.00	207.50
Bieganski,Walter	Client Serving Contractor WB	United States	6/24/2024	US State and Local Tax	6/24/24 state and local tax weekly field of play call to discuss workstream updates. EY Attendees: E. Hall, W. Bieganski, V. Huang, M. Musano, J. Scott, J. Berman, E. Zheng	0.50	200.00	100.00
McPhee,Tiffany	Manager	BBC Region	6/24/2024	Non US Tax	Meeting to discuss request for review of Seychelles and Antigua documentation and the provision of advice on the likelihood of any potential tax liability. EY Attendees: T. McPhee, E. Culmer-Curry, O. Espley-Ault	0.40	551.00	220.40
Shea JR,Thomas M	Partner/Principal	United States	6/24/2024	US Income Tax	Meeting to discuss IRW effective date planning EY Attendees: C. Ancona, A. Bost, C. Tong, D. Bailey, J. Scott, K. Wrenn, K. Lowery, L. Lovelace, S. Poloner, T. Shea, W. Bieganski	0.50	866.00	433.00
Bieganski,Walter	Client Serving Contractor WB	United States	6/24/2024	US State and Local Tax	Meeting to discuss IRW effective date planning EY Attendees: C. Ancona, A. Bost, C. Tong, D. Bailey, J. Scott, K. Wrenn, K. Lowery, L. Lovelace, S. Poloner, T. Shea, W. Bieganski	0.50	200.00	100.00
Poloner,Seth	Managing Director	United States	6/24/2024	Information Reporting	Meeting to discuss IRW effective date planning EY Attendees: C. Ancona, A. Bost, C. Tong, D. Bailey, J. Scott, K. Wrenn, K. Lowery, L. Lovelace, S. Poloner, T. Shea, W. Bieganski	0.50	814.00	407.00
Buduguntae,Shashanka	Partner/Principal	India	6/24/2024	Non US Tax	Meeting to discuss FTX Japan Subsidiaries transfer EY Attendees: H. Nguyen, L. Jayanthi, D. Hammon, H. Madrasi, S. Buduguntae Other Attendees: F. Ferdinandi (Sullivan and Cromwell),	0.50	866.00	433.00
Lovelace,Lauren	Partner/Principal	United States	6/24/2024	US International Tax	Meeting to discuss IRW effective date planning EY Attendees: C. Ancona, A. Bost, C. Tong, D. Bailey, J. Scott, K. Wrenn, K. Lowery, L. Lovelace, S. Poloner, T. Shea, W. Bieganski	0.50	866.00	433.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/24/2024	Payroll Tax	Discussion on access to Wallet information for sample claim analysis EY Attendees: K. Wrenn, M. Porto	0.50	683.00	341.50
Porto,Michael	Senior Manager	United States	6/24/2024	Technology	Discussion on access to Wallet information for sample claim analysis EY Attendees: K. Wrenn, M. Porto	0.50	683.00	341.50
Lowery,Kristie L.	National Partner/Principal	United States	6/24/2024	Payroll Tax	Discussion on non-customer sample claim review and next steps for evaluation. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery Other Attendees: K. Schultea (FTX),	0.50	1,040.00	520.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/24/2024	Payroll Tax	Discussion on non-customer sample claim review and next steps for evaluation. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery Other Attendees: K. Schultea (FTX),	0.50	683.00	341.50
DeVincenzo,Jennie	Managing Director	United States	6/24/2024	Payroll Tax	Discussion on non-customer sample claim review and next steps for evaluation. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery Other Attendees: K. Schultea (FTX),	0.50	814.00	407.00

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## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Madrasi,Hussain	Senior Manager	India	6/24/2024	Non US Tax	Meeting to discuss FTX Japan Subsidiaries transfer EY Attendees: H. Nguyen, L. Jayanthi, D. Hammon, H. Madrasi, S. Buduguntae Other Attendees: F. Ferdinandi (Sullivan and Cromwell),	0.50	683.00	341.50
Scott,James	Client Serving Contractor JS	United States	6/24/2024	US Income Tax	Meeting to discuss IRW effective date planning EY Attendees: C. Ancona, A. Bost, C. Tong, D. Bailey, J. Scott, K. Wrenn, K. Lowery, L. Lovelace, S. Poloner, T. Shea, W. Bieganski	0.50	600.00	300.00
Tong,Chia-Hui	Senior Manager	United States	6/24/2024	Project Management Office Transition	Meeting to discuss IRW effective date planning EY Attendees: C. Ancona, A. Bost, C. Tong, D. Bailey, J. Scott, K. Wrenn, K. Lowery, L. Lovelace, S. Poloner, T. Shea, W. Bieganski	0.50	683.00	341.50
Nayak,Manasa	Senior Manager	India	6/24/2024	Non US Tax	Call with EY US, EY Vietnam, EY India, and Sullcrom on the mechanics of transferring FTX Japan Subsidiaries i.e., Quoine India and Quoine Vietnam to FTX Japan Holdings EY Attendees: S. Buduguntae, H. Madrasi, B. Bharath, B. Prabhu, M. Nayak, R. Goyal	1.00	683.00	683.00
Goyal,Rahul	Senior	India	6/24/2024	Non US Tax	Call with EY US, EY Vietnam, EY India, and Sullcrom on the mechanics of transferring FTX Japan Subsidiaries i.e., Quoine India and Quoine Vietnam to FTX Japan Holdings EY Attendees: S. Buduguntae, H. Madrasi, B. Bharath, B. Prabhu, M. Nayak, R. Goyal	1.00	415.00	415.00
Jayanthi,Lakshmi	Senior Manager	United States	6/24/2024	Tax Advisory	Meeting to discuss FTX Japan Subsidiaries transfer EY Attendees: H. Nguyen, L. Jayanthi, D. Hammon, H. Madrasi, S. Buduguntae Other Attendees: F. Ferdinandi (Sullivan and Cromwell),	0.50	683.00	341.50
Hammon,David Lane	Manager	United States	6/24/2024	Non US Tax	Meeting to discuss FTX Japan Subsidiaries transfer EY Attendees: H. Nguyen, L. Jayanthi, D. Hammon, H. Madrasi, S. Buduguntae Other Attendees: F. Ferdinandi (Sullivan and Cromwell),	0.50	551.00	275.50
Nguyen,Huong	Senior Manager	United States	6/24/2024	Information Reporting	Meeting to discuss FTX Japan Subsidiaries transfer EY Attendees: H. Nguyen, L. Jayanthi, D. Hammon, H. Madrasi, S. Buduguntae Other Attendees: F. Ferdinandi (Sullivan and Cromwell),	0.50	683.00	341.50
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/24/2024	Payroll Tax	Meeting to discuss IRW effective date planning EY Attendees: C. Ancona, A. Bost, C. Tong, D. Bailey, J. Scott, K. Wrenn, K. Lowery, L. Lovelace, S. Poloner, T. Shea, W. Bieganski	0.50	683.00	341.50
Lowery,Kristie L	National Partner/Principal	United States	6/24/2024	Payroll Tax	Meeting to discuss IRW effective date planning EY Attendees: C. Ancona, A. Bost, C. Tong, D. Bailey, J. Scott, K. Wrenn, K. Lowery, L. Lovelace, S. Poloner, T. Shea, W. Bieganski	0.50	1,040.00	520.00
Mistler,Brian M	Manager	United States	6/24/2024	US Income Tax	FTX - Allocation of Trust Income and Expense EY Attendees: A. Pfaff, B. Mistler, D. Bailey, J. Scott, S. Poloner, L. Lovelace, T. Ferris, T. Shea	1.30	551.00	716.30
Pfaff,Arthur	Senior Manager	United States	6/24/2024	Tax Advisory	FTX - Allocation of Trust Income and Expense EY Attendees: A. Pfaff, B. Mistler, D. Bailey, J. Scott, S. Poloner, L. Lovelace, T. Ferris, T. Shea	1.30	683.00	887.90
Shea JR,Thomas M	Partner/Principal	United States	6/24/2024	US Income Tax	FTX - Allocation of Trust Income and Expense EY Attendees: A. Pfaff, B. Mistler, D. Bailey, J. Scott, S. Poloner, L. Lovelace, T. Ferris, T. Shea	1.30	866.00	1,125.80
Ferris,Tara	Partner/Principal	United States	6/24/2024	Information Reporting	FTX - Allocation of Trust Income and Expense EY Attendees: A. Pfaff, B. Mistler, D. Bailey, J. Scott, S. Poloner, L. Lovelace, T. Ferris, T. Shea	1.30	866.00	1,125.80
Poloner,Seth	Managing Director	United States	6/24/2024	Information Reporting	FTX - Allocation of Trust Income and Expense EY Attendees: A. Pfaff, B. Mistler, D. Bailey, J. Scott, S. Poloner, L. Lovelace, T. Ferris, T. Shea	1.30	814.00	1,058.20
Lovelace,Lauren	Partner/Principal	United States	6/24/2024	US International Tax	FTX - Allocation of Trust Income and Expense EY Attendees: A. Pfaff, B. Mistler, D. Bailey, J. Scott, S. Poloner, L. Lovelace, T. Ferris, T. Shea	1.30	866.00	1,125.80
Berman,Jake	Senior Manager	United States	6/24/2024	US Income Tax	Catchup discussion regarding the latest digital asset taxable gain/loss calculation EY Attendees: J. Berman, M. Porto	0.20	683.00	136.60
Scott,James	Client Serving Contractor JS	United States	6/24/2024	US Income Tax	FTX - Allocation of Trust Income and Expense EY Attendees: A. Pfaff, B. Mistler, D. Bailey, J. Scott, S. Poloner, L. Lovelace, T. Ferris, T. Shea	1.30	600.00	780.00
Porto,Michael	Senior Manager	United States	6/24/2024	Technology	Catchup discussion regarding the latest digital asset taxable gain/loss calculation EY Attendees: J. Berman, M. Porto	0.20	683.00	136.60
Dubroff,Andy	Managing Director	United States	6/24/2024	US International Tax	Meeting to discuss status of research regarding COD income application to client EY Attendees: C. Davis, A. Sargent, A. Dubroff, J. Blank	1.00	814.00	814.00
Hall,Emily Melissa	Senior	United States	6/24/2024	Payroll Tax	Phone call with Mississippi Division of Revenue regarding short period return question for FTX entities. EY Attendees: E. Hall	0.20	415.00	83.00
Sargent,Amy Johannah	Managing Director	United States	6/24/2024	US International Tax	Meeting to discuss status of research regarding COD income application to client EY Attendees: C. Davis, A. Sargent, A. Dubroff, J. Blank	1.00	814.00	814.00
Davis,Christine	Manager	United States	6/24/2024	US Income Tax	Meeting to discuss status of research regarding COD income application to client EY Attendees: C. Davis, A. Sargent, A. Dubroff, J. Blank	1.00	551.00	551.00
S. Figueroa,Carolina	Senior	United States	6/24/2024	Transfer Pricing	Review memo on related loan agreements	1.80	415.00	747.00
Bailey,Doug	Partner/Principal	United States	6/25/2024	US International Tax	Tax issues pertaining to the foundation and execution of the liquidating trust.	3.00	866.00	2,598.00
Bailey,Doug	Partner/Principal	United States	6/25/2024	US International Tax	Tax issues relative to the setup and operation of the liquidating trust.	2.90	866.00	2,511.40
Hall,Emily Melissa	Senior	United States	6/25/2024	US State and Local Tax	Updated status for June/July deliverables.	0.40	415.00	166.00

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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hall,Emily Melissa	Senior	United States	6/25/2024	US State and Local Tax	Researched counterparty location for certain revenue streams for apportionment purposes.	0.40	415.00	166.00
Hall,Emily Melissa	Senior	United States	6/25/2024	US State and Local Tax	Conducted research to determine which states exclude interest income from base.	0.70	415.00	290.50
Hall,Emily Melissa	Senior	United States	6/25/2024	US State and Local Tax	Researched treatment of interest income for Rhode Island/Arizona purposes.	1.20	415.00	498.00
Molnar,Evgeniya	Senior	United States	6/25/2024	US State and Local Tax	Continued review of state return instructions to determine whether 2022 or 2023 tax year state forms should be used for fiscal year 11/1/2022 - 10/31/2023.	1.60	415.00	664.00
Musano,Matthew Albert	Senior Manager	United States	6/25/2024	US State and Local Tax	Analyzed potential state tax considerations concerning the establishment of a trust,	0.90	683.00	614.70
Bieganski,Walter	Client Serving Contractor WB	United States	6/25/2024	US State and Local Tax	Analyzed state tax implications of income inclusion related to planned liquidation of assets by foreign subs and distributions to U.S. corporate shareholder.	1.00	200.00	200.00
Pavlou,Pantelis	Senior Manager	Cyprus	6/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Review and directly updating the draft accounting memo after partner's review and adding new comments for faas member to address	1.30	683.00	887.90
Violaris,Stavros	Partner/Principal	Cyprus	6/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Review US GAAP and IFRS differences for Innovatia Limited's financials (year ending 31/12/2021) to ensure IFRS compliance. Assess accounting considerations and provided journal entries	1.00	866.00	866.00
Ballay,Niklas	Staff	Germany	6/25/2024	Non US Tax	Preparation of the trade tax return 2022	2.50	236.00	590.00
Silva Camargos,Lorraine	Senior	Switzerland/Lichtenstein	6/25/2024	Payroll Tax	LPP: After reconciliation, mail to clients with forms to be signed regarding changes occurred in 2023 and 2024 (form complementation), form sent to Pension fund, mail to employee regarding contribution to be deducted	2.40	415.00	996.00
Varma,Bharath	Manager	India	6/25/2024	Non US Tax	Preparation of advice regarding the tax implications on the alternative transaction forms	2.80	551.00	1,542.80
Vasic,Dajana	Staff	Switzerland/Lichtenstein	6/25/2024	Non US Tax	FTX Europe, Switzerland and Certificates: Check which provisional tax invoices 2022 and 2023 are available	1.00	236.00	236.00
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	6/25/2024	Non US Tax	FTXE / Ruling: start with preparation of final ruling drafts v3 based on incoming feedbacks from law firms	1.00	683.00	683.00
Thomas,Ian	Managing Director	United Kingdom	6/25/2024	Payroll Tax	Respond to K. Wilson (EY) email regarding TPR	0.10	814.00	81.40
Katsnelson,David	Senior Manager	United States	6/25/2024	Transfer Pricing	Review IDR response to EY Nigeria	0.70	683.00	478.10
Bost,Anne	Managing Director	United States	6/25/2024	Transfer Pricing	Revise country by country report	2.80	814.00	2,279.20
O'Reilly,Logan	Senior	United States	6/25/2024	Transfer Pricing	Review Nigeria IDR	0.90	415.00	373.50
Borts,Michael	Managing Director	United States	6/25/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Swiss and German discuss, Mary Cilia, Rob Hoskins, - RLKS, Michael Borts, David Hammon, Bode - EY	0.20	814.00	162.80
Oyetunde,Oyebode	Manager	United States	6/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Coordination of accounting packages for all Sold entities (FTX Switzerland & FTX Certificates) to prepare hand over to the purchaser.	1.00	551.00	551.00
Asim,Malik Umer	Senior	United States	6/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow-up emails to Juerg to request approval of MORs for FTX Crypto and EMEA team.	1.00	415.00	415.00
Bouza,Victor	Manager	Switzerland/Lichtenstein	6/25/2024	Information Reporting	Emails to central team for follow up status of FS and pending invoices to be issued	0.60	551.00	330.60
Tong,Chia-Hui	Senior Manager	United States	6/25/2024	Project Management Office Transition	Review open activity items and action items	0.20	683.00	136.60
Choudary,Hira	Staff	United States	6/25/2024	Project Management Office Transition	Continued to process invoices to foreign firms	2.10	236.00	495.60
Hammon,David Lane	Manager	United States	6/25/2024	Non US Tax	Correspondences regarding next steps for finalizing the FY22 financials/tax returns for the FTX Swiss entities.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	6/25/2024	Non US Tax	Correspondences analyzing potential compliance obligations of foreign entities with customers in certain foreign jurisdictions.	0.50	551.00	275.50
Hammon,David Lane	Manager	United States	6/25/2024	Non US Tax	Correspondences regarding timing/actions items for finalizing the FY21 tax return for Quoine Singapore.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	6/25/2024	Non US Tax	Correspondences regarding outstanding information needed to prepare the FY23/24 profits tax return of FTX Hong Kong.	0.20	551.00	110.20
Hammon,David Lane	Manager	United States	6/25/2024	Non US Tax	Correspondences regarding the workpapers for the UK payroll filings.	0.60	551.00	330.60
Hammon,David Lane	Manager	United States	6/25/2024	Non US Tax	Review of the PMO deck for items concerning the FTX foreign entities.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	6/25/2024	Non US Tax	Correspondences concerning the transition packages for the FTX foreign entities that were sold as a part of the FTX Europe sale.	1.40	551.00	771.40
Hammon,David Lane	Manager	United States	6/25/2024	Non US Tax	Correspondence regarding information on the FTX Nigerian entities needed to understand the transfer pricing compliance requirements.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	6/25/2024	Non US Tax	Correspondences regarding FTX Products' FY23 financials needed to confirm the entity was dormant for compliance purposes.	0.40	551.00	220.40
Houareau,Tina	Senior	Seychelles	6/25/2024	IRS Audit Matters	Review of OCI database sent by EY USA	0.30	415.00	124.50
Ossanlou,Nina Shehrezade	Manager	United States	6/25/2024	Non US Tax	Review of the cross functional deck, going over Switzerland compliance requirements and timeline, TLB clarifications	0.70	551.00	385.70
Ossanlou,Nina Shehrezade	Manager	United States	6/25/2024	Non US Tax	Working on July SRP particularly what is outstanding for Bahamas, BVI and Cayman Islands	0.60	551.00	330.60



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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
MacLean,Corrie	Senior	United States	6/25/2024	Non US Tax	Review ACM due diligence summary for Seychelles entities and prepare follow up and clarification communication	2.30	415.00	954.50
Sakaguchi,Masato	Senior	Japan	6/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Data calculation for firm crypto inventory as at 24 June 2024	1.30	415.00	539.50
Sakaguchi,Masato	Senior	Japan	6/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation for payment requests	3.70	415.00	1,535.50
Ashihara,Kae	Staff	Japan	6/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Acquire bank balance vouchers to prepare daily bank file for June 24	0.70	236.00	165.20
Ashihara,Kae	Staff	Japan	6/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare daily bank file June 24 for reporting JFSA	1.20	236.00	283.20
Ashihara,Kae	Staff	Japan	6/25/2024	ACR Bookkeeping/ACR Statutory Reporting	AP input for June 25 Paymentrequest_3	1.80	236.00	424.80
Ashihara,Kae	Staff	Japan	6/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare document for transfer request_2	1.20	236.00	283.20
Ashihara,Kae	Staff	Japan	6/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Journal entry from June 19 to June 24 for monthly closing	1.50	236.00	354.00
Short,Victoria	Manager	United States	6/25/2024	Payroll Tax	Continued sending of signed forms for closure signed by K. Schultea	1.00	551.00	551.00
Espley-Ault,Olivia	Senior Manager	BBC Region	6/25/2024	Non US Tax	Email C MacLean with responses on local compliance obligations in Bermuda, BVA and Camyan for non resident entities with customers located in these jurisdictions.	0.90	683.00	614.70
Culmer-Curry,Erica	Senior Manager	Bahamas	6/25/2024	Non US Tax	Review of FTX files (Seychelles and Antigua documents) for potential tax liability.	2.60	683.00	1,775.80
Bote,Justin	Senior	United States	6/25/2024	US Income Tax	Federal Tax Return Re-Review - Form 8621 / Form 8082	3.30	415.00	1,369.50
Berman,Jake	Senior Manager	United States	6/25/2024	US Income Tax	Continued updates to tax return request list for items received and adding items for items that have come up as part of the review of taxable income workbooks	0.70	683.00	478.10
Berman,Jake	Senior Manager	United States	6/25/2024	US Income Tax	Review Ledger related income tax return workbooks for 10/31/23	0.50	683.00	341.50
Berman,Jake	Senior Manager	United States	6/25/2024	US Income Tax	Review of the latest digital asset tax/gain loss calculation and creating bullet points for future agenda with internal teams	2.30	683.00	1,570.90
Scott,James	Client Serving Contractor JS	United States	6/25/2024	US Income Tax	Analysis of federal tax implication of emergence provisions	0.60	600.00	360.00
Feliciano,Christopher	Staff	United States	6/25/2024	US Income Tax	Adjusted journal entices tab for entities and updated formatting for workpapers and calculations for B2T	2.50	236.00	590.00
Mistler,Brian M	Manager	United States	6/25/2024	US Income Tax	Review of updated digital asset calculations	1.90	551.00	1,046.90
Mistler,Brian M	Manager	United States	6/25/2024	US Income Tax	Draft additional notes and instructions for latest iteration of digital asset calculations	1.50	551.00	826.50
Sreenivas Katikireddi,Teja	Senior	United States	6/25/2024	Technology	Design Power BI dashboard to provide a summary view of FIFO calculations across different tax periods for business to review and analyze the numbers	3.30	415.00	1,369.50
Yeom,Sunny	Senior	United States	6/25/2024	Technology	Continue making necessary by adding a coin buy basis visualization for top 10 coins	3.80	415.00	1,577.00
Yeom,Sunny	Senior	United States	6/25/2024	Technology	Test the query to ensure accuracy between the source data and the visualization	3.70	415.00	1,535.50
Yeom,Sunny	Senior	United States	6/25/2024	Technology	Continue studying the previous legacy code in "CalcsRun4"	0.50	415.00	207.50
Braun,Avi	Staff	United States	6/25/2024	US International Tax	Working on newly assigned international entities.	1.00	236.00	236.00
Cushner,Sam	Manager	United States	6/25/2024	US International Tax	Continue review of tax returns for 2023 Entity 1	0.90	551.00	495.90
Cushner,Sam	Manager	United States	6/25/2024	US International Tax	Initial review of tax return for 2023 for Entity 25	1.20	551.00	661.20
Cushner,Sam	Manager	United States	6/25/2024	US International Tax	Initial review of tax return for 2023 for Entity 26	1.40	551.00	771.40
Cushner,Sam	Manager	United States	6/25/2024	US International Tax	Initial review of tax return for 2023 for Entity 27	0.50	551.00	275.50
Davis,Christine	Manager	United States	6/25/2024	US International Tax	Consider plan forward for business expense deduction analysis and arrange meeting with SubC team.	0.10	551.00	55.10
Davis,Christine	Manager	United States	6/25/2024	US International Tax	Draft follow up correspondences to primary team regarding bankruptcy court decision	0.10	551.00	55.10
Davis,Christine	Manager	United States	6/25/2024	US International Tax	Research, review and analyze controversy re regulatory definition of adjusted issue price	2.60	551.00	1,432.60
Davis,Christine	Manager	United States	6/25/2024	US International Tax	Review draft of bankruptcy plan and disclosure and draft correspondence to J. Blank summarizing same	0.20	551.00	110.20
Davis,Christine	Manager	United States	6/25/2024	US International Tax	Review multiple correspondences regarding business expense deduction for repayment of funds	0.10	551.00	55.10
Karan,Anna Suncheuri	Staff	United States	6/25/2024	US Income Tax	Making further updates on the tax return workpaper	2.50	236.00	590.00
Lammey,Caitlin	Senior	United States	6/25/2024	US International Tax	Reviewing retained earnings issues for FTX Entities	1.80	415.00	747.00
Lovelace,Lauren	Partner/Principal	United States	6/25/2024	US International Tax	Consideration of applicable regulations in trust space to assess level of flexibility in reporting in a manner distinct from other bankruptcies without a waterfall	1.10	866.00	952.60
Mensah,Josephine	Staff	United States	6/25/2024	US International Tax	Continued prepping workpaer for newly assigned entity	3.30	236.00	778.80
Mensah,Josephine	Staff	United States	6/25/2024	US International Tax	Prepared one more workpaper	2.70	236.00	637.20
Ortiz,Daniella	Staff	United States	6/25/2024	US International Tax	Preparing taxable income and E&P calculations	1.90	236.00	448.40
Yang,Rachel Sim	Senior Manager	United States	6/25/2024	US International Tax	FTX International Tax - entity scope review	2.00	683.00	1,366.00
Zhuo,Melody	Staff	United States	6/25/2024	US International Tax	FTX International Tax Compliance - technical issues review	3.50	236.00	826.00

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Zhuo,Melody	Staff	United States	6/25/2024	US International Tax	FTX International Tax Compliance - workstream review	3.50	236.00	826.00
Massengill,Clint	Managing Director	United States	6/25/2024	US Income Tax	Continued research regarding allocation of income in liquidating trust	1.40	814.00	1,139.60
MacLean,Corrie	Senior	United States	6/25/2024	Non US Tax	6/25/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.80	415.00	332.00
Vasic,Dajana	Staff	Switzerland/Lichtenstein	6/25/2024	Non US Tax	Meeting to discuss maintaining Switzerland final deliverables in One Global Methodology. EY Attendees: C. MacLean, D. Vasic	0.30	236.00	70.80
Sahota,Veer	Senior	Canada	6/25/2024	Non US Tax	Meeting to discuss maintaining Canada final deliverables in One Global Methodology. EY Attendees: C. MacLean, V. Sahota	0.40	415.00	166.00
MacLean,Corrie	Senior	United States	6/25/2024	Non US Tax	Meeting to discuss maintaining Canada final deliverables in One Global Methodology. EY Attendees: C. MacLean, V. Sahota	0.40	415.00	166.00
MacLean,Corrie	Senior	United States	6/25/2024	Non US Tax	Meeting to discuss maintaining Switzerland final deliverables in One Global Methodology. EY Attendees: C. MacLean, D. Vasic	0.30	415.00	124.50
MacLean,Corrie	Senior	United States	6/25/2024	Non US Tax	6/25/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	415.00	166.00
Tong,Chia-Hui	Senior Manager	United States	6/25/2024	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application. EY Attendees: H. Choudary, D. Neziroski, C. Tong	0.40	683.00	273.20
Neziroski,David	Associate	United States	6/25/2024	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application. EY Attendees: H. Choudary, D. Neziroski, C. Tong	0.40	365.00	146.00
Ossanlou,Nina Shehrezade	Manager	United States	6/25/2024	Non US Tax	6/25/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	551.00	220.40
Scott,James	Client Serving Contractor JS	United States	6/25/2024	US Income Tax	6/25/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	600.00	240.00
Hammon,David Lane	Manager	United States	6/25/2024	Non US Tax	6/25/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	551.00	220.40
Hall,Emily Melissa	Senior	United States	6/25/2024	Payroll Tax	Internal call to discuss interest income sourcing approach for FTX entities. EY Attendees: E. Hall, W. Bieganski	0.50	415.00	207.50
Poloner,Seth	Managing Director	United States	6/25/2024	Information Reporting	Meeting to discuss Bahamas entity, agency and reporting considerations. EY Attendees: S. Poloner, T. Ferris Other Attendees: D. Hariton (Sullivan and Cromwell),	0.60	814.00	488.40
Bieganski,Walter	Client Serving Contractor WB	United States	6/25/2024	US State and Local Tax	Internal call to discuss interest income sourcing approach for FTX entities. EY Attendees: E. Hall, W. Bieganski	0.50	200.00	100.00
Molnar,Evgeniya	Senior	United States	6/25/2024	US State and Local Tax	Internal call to walk through state tax form summary for fiscal year end October 31, 2023. EY Attendees: E. Hall, E. Molnar	0.40	415.00	166.00
Hall,Emily Melissa	Senior	United States	6/25/2024	Payroll Tax	Internal call to walk through state tax form summary for fiscal year end October 31, 2023. EY Attendees: E. Hall, E. Molnar	0.40	415.00	166.00
Ferris,Tara	Partner/Principal	United States	6/25/2024	Information Reporting	Meeting to discuss Bahamas entity, agency and reporting considerations. EY Attendees: S. Poloner, T. Ferris Other Attendees: D. Hariton (Sullivan and Cromwell),	0.60	866.00	519.60
Ossanlou,Nina Shehrezade	Manager	United States	6/25/2024	Non US Tax	6/25/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.80	551.00	440.80
Hammon,David Lane	Manager	United States	6/25/2024	Non US Tax	6/25/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.80	551.00	440.80

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Dubroff, Andy	Managing Director	United States	6/25/2024	US International Tax	Meeting to discuss deductibility of business expense EY Attendees: C. Davis, A. Sargent, A. Dubroff, J. Blank	0.60	814.00	488.40
Schwarzwälder, Christian	Senior Manager	Switzerland/Lichtenstein	6/25/2024	Non US Tax	FTX Europe / F/s 22: Call with Mr. Giovanoli to discuss status of F/S 22 and questions regarding additional impairment on investment EY Attendees: C. Schwarzwälder Other Attendees: A. Giovanoli (matrixs).	0.60	683.00	409.80
Choudary, Hira	Staff	United States	6/25/2024	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application. EY Attendees: H. Choudary, D. Neziroski, C. Tong	0.40	236.00	94.40
Sargent, Amy Johannah	Managing Director	United States	6/25/2024	US International Tax	Meeting to discuss deductibility of business expense EY Attendees: C. Davis, A. Sargent, A. Dubroff, J. Blank	0.60	814.00	488.40
Tong, Chia-Hui	Senior Manager	United States	6/25/2024	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, update on status and action items. EY Attendees: C. Tong, B. Mistler, D. Hammon, J. Berman, J. Scott, K. Wrenn, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX).	0.40	683.00	273.20
Davis, Christine	Manager	United States	6/25/2024	US Income Tax	Meeting to discuss deductibility of business expense EY Attendees: C. Davis, A. Sargent, A. Dubroff, J. Blank	0.60	551.00	330.60
Shea JR, Thomas M	Partner/Principal	United States	6/25/2024	US Income Tax	Call to discuss the latest digital asset gain/loss calculation EY Attendees: J. Berman, T. Shea	0.40	866.00	346.40
Berman, Jake	Senior Manager	United States	6/25/2024	US Income Tax	Call to discuss the latest digital asset gain/loss calculation EY Attendees: J. Berman, T. Shea	0.40	683.00	273.20
Mistler, Brian M	Manager	United States	6/25/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, update on status and action items. EY Attendees: C. Tong, B. Mistler, D. Hammon, J. Berman, J. Scott, K. Wrenn, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX).	0.40	551.00	220.40
Shea JR, Thomas M	Partner/Principal	United States	6/25/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, update on status and action items. EY Attendees: C. Tong, B. Mistler, D. Hammon, J. Berman, J. Scott, K. Wrenn, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX).	0.40	866.00	346.40
Wrenn, Kaitlin Doyle	Senior Manager	United States	6/25/2024	Payroll Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, update on status and action items. EY Attendees: C. Tong, B. Mistler, D. Hammon, J. Berman, J. Scott, K. Wrenn, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX).	0.40	683.00	273.20
Scott, James	Client Serving Contractor JS	United States	6/25/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, update on status and action items. EY Attendees: C. Tong, B. Mistler, D. Hammon, J. Berman, J. Scott, K. Wrenn, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX).	0.40	600.00	240.00
Hammon, David Lane	Manager	United States	6/25/2024	Non US Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, update on status and action items. EY Attendees: C. Tong, B. Mistler, D. Hammon, J. Berman, J. Scott, K. Wrenn, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX).	0.40	551.00	220.40
Berman, Jake	Senior Manager	United States	6/25/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, update on status and action items. EY Attendees: C. Tong, B. Mistler, D. Hammon, J. Berman, J. Scott, K. Wrenn, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX).	0.40	683.00	273.20
Dugas, Annie	Manager	Seychelles	6/25/2024	ACR Bookkeeping/ACR Statutory Reporting	6/25/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	551.00	220.40
Bastienne, Oliver	Partner/Principal	Seychelles	6/25/2024	ACR Bookkeeping/ACR Statutory Reporting	6/25/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	866.00	346.40
Ramkalawan, Rachel	Staff	Seychelles	6/25/2024	ACR Bookkeeping/ACR Statutory Reporting	6/25/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	236.00	94.40

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## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Chang-Waye,Amanda	Manager	Seychelles	6/25/2024	ACR Bookkeeping/ACR Statutory Reporting	6/25/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugasse (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugasse (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	551.00	220.40
Engelbrecht, Kevin	Senior Manager	Seychelles	6/25/2024	ACR Bookkeeping/ACR Statutory Reporting	6/25/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugasse (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugasse (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	683.00	273.20
Dugasse, Tara	Senior	Seychelles	6/25/2024	ACR Bookkeeping/ACR Statutory Reporting	6/25/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugasse (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugasse (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	415.00	166.00
Houareau,Tina	Senior	Seychelles	6/25/2024	ACR Bookkeeping/ACR Statutory Reporting	6/25/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugasse (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugasse (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	415.00	166.00
Faerber,Anna	Senior Manager	Seychelles	6/25/2024	ACR Bookkeeping/ACR Statutory Reporting	ACM Updated bankruptcy subcontractor declaration and staff polling questions	1.00	683.00	683.00
Faerber,Anna	Senior Manager	Seychelles	6/25/2024	ACR Bookkeeping/ACR Statutory Reporting	6/25/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugasse (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugasse (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	683.00	273.20
Chang-Waye,Amanda	Manager	Seychelles	6/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep Meeting – Validating potential interest payable to SRC - Attendees: Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.90	551.00	495.90
Faerber,Anna	Senior Manager	Seychelles	6/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep Meeting – Validating potential interest payable to SRC - Attendees: Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.90	683.00	614.70
Dugasse,Annic	Manager	Seychelles	6/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep Meeting – Validating potential interest payable to SRC - Attendees: Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.90	551.00	495.90
Engelbrecht, Kevin	Senior Manager	Seychelles	6/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep Meeting – Validating potential interest payable to SRC - Attendees: Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.90	683.00	614.70
Bastienne,Oliver	Partner/Principal	Seychelles	6/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep Meeting – Validating potential interest payable to SRC - Attendees: Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.90	866.00	779.40
Ramakalawan, Rachel	Staff	Seychelles	6/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep Meeting – Validating potential interest payable to SRC - Attendees: Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.90	236.00	212.40
Dugasse, Tara	Senior	Seychelles	6/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep Meeting – Validating potential interest payable to SRC - Attendees: Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.90	415.00	373.50
Houareau,Tina	Senior	Seychelles	6/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep Meeting – Validating potential interest payable to SRC - Attendees: Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.90	415.00	373.50

**Exhibit A****Summary of Fees by Professional****For the Period June 1, 2024 through June 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Zhu, Philip	Senior	United States	6/25/2024	US International Tax	Research and analyze liquidating trust law; consider plan forward for liquidating trust issue and arrange meeting with D. Bailey, M. Stevens and SubC team	3.80	415.00	1,577.00
Bailey, Doug	Partner/Principal	United States	6/26/2024	US International Tax	Tax issues connected with the establishment and handling of the liquidating trust.	3.70	866.00	3,204.20
Bailey, Doug	Partner/Principal	United States	6/26/2024	US International Tax	Tax issues related to the inception and administration of the liquidating trust.	2.50	866.00	2,165.00
Hall, Emily Melissa	Senior	United States	6/26/2024	US State and Local Tax	Revised balance sheet and income statement for FTX entity based on annual report notice received from U.S. Virgin Islands.	0.50	415.00	207.50
Bieganski, Walter	Client Serving Contractor WB	United States	6/26/2024	US State and Local Tax	Continued analysis of state tax treatment of planned income inclusion followed by distributions.	0.70	200.00	140.00
Tsikouris, Anastasios	Manager	Cyprus	6/26/2024	Non US Tax	Manager's review of the communication with regard to the differences between the US GAAP and IFRS treatments in order for the separate financial for the year ending 31/12/2021	1.70	551.00	936.70
Liassides, Petros	Partner/Principal	Cyprus	6/26/2024	Non US Tax	Partner's review of the communication with regard to the differences between the US GAAP and IFRS treatments in order for the separate financial for the year ending 31/12/2021	1.90	866.00	1,645.40
Kyriakides, Stavros	Senior Manager	Cyprus	6/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Going through FAAS report for US GAAP to IFRS bridging of Innovatia Ltd acquisition from FTX Ltd to provide any comments before sharing the report with the Central Team	1.10	683.00	751.30
Papachristodoulou, Elpida	Senior Manager	Cyprus	6/26/2024	Value Added Tax	Manager's review of the communication with regard to the differences between the US GAAP and IFRS treatments in order for the separate financial for the year ending 31/12/2021	2.70	683.00	1,844.10
Liasis, George	Partner/Principal	Cyprus	6/26/2024	Value Added Tax	Partner's review of the communication with regard to the differences between the US GAAP and IFRS treatments in order for the separate financial for the year ending 31/12/2021	2.70	866.00	2,338.20
Skordi, Chara	Senior	Cyprus	6/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Following partner's review updates where made in the regards with the identified the differences between US GAAP and IFRS	2.80	415.00	1,162.00
Silva Camargos, Lorraine	Senior	Switzerland/Lichtenstein	6/26/2024	Payroll Tax	Payroll 06.2024 : LPP Correction rewrite, calculation for LPP contribution for 2024 with new LPP contribution, additional run recalculation as the corrections for LPP needed to be splitted between former employment contract and the new one	3.10	415.00	1,286.50
Madras, Hussain	Senior Manager	India	6/26/2024	Non US Tax	Preliminary review of the deck capturing the tax implications in below alternatives as requested by Sullcrom: FTX Japan distributes Quoine India equity shares to FTX Japan Holdings; and FTX Japan sells Quoine equity shares for cash at a fair value, then FTX Japan distributes the cash to FTX Japan Holdings	2.40	683.00	1,639.20
Wagner, Kaspar	Manager	Switzerland/Lichtenstein	6/26/2024	Non US Tax	FTX Europe: Extension of deadline for tax return 2022 therefore call with respective tax inspector of the canton of Schwyz for negotiation as well as call with tax inspector of the canton of Appenzell Ausserrhoden. Info to teams local and US and info to client	0.80	551.00	440.80
Wagner, Kaspar	Manager	Switzerland/Lichtenstein	6/26/2024	Non US Tax	FTX Europe: Ruling for Compensation payment update attachments and respective charts for original ruling and in both languages German and English	1.50	551.00	826.50
Schwarzwälder, Christian	Senior Manager	Switzerland/Lichtenstein	6/26/2024	Non US Tax	FTX Europe / tax return & F/S 22: review feedback to Mr. Giovanoli regarding extension of Filing deadline / determination of step plan and respective due dates	1.20	683.00	819.60
Katsnelson, David	Senior Manager	United States	6/26/2024	Transfer Pricing	Review foreign TP compliance memo	0.80	683.00	546.40
Bost, Anne	Managing Director	United States	6/26/2024	Transfer Pricing	Review tax year 2022 tax returns	3.10	814.00	2,523.40
O'Reilly, Logan	Senior	United States	6/26/2024	Transfer Pricing	FTX compliance matrix	1.30	415.00	539.50
Billings, Phoebe	Manager	United States	6/26/2024	Transfer Pricing	Corrections and updates to the 2022 country-by-country report using updated entity list data	3.90	551.00	2,148.90
Billings, Phoebe	Manager	United States	6/26/2024	Transfer Pricing	Corrections and updates to the 2022 country-by-country report using updated available financial data	1.30	551.00	716.30
Inker, Brian	Senior	United States	6/26/2024	Transfer Pricing	CbCR review for FTX FY22 compliance	3.20	415.00	1,328.00
Asim, Malik Umer	Senior	United States	6/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Update the weekly status related to the FTX Europe sale transition packages.	0.10	415.00	41.50
Tong, Chia-Hui	Senior Manager	United States	6/26/2024	Project Management Office Transition	Prepare weekly status slide for distribution	1.70	683.00	1,161.10
Tong, Chia-Hui	Senior Manager	United States	6/26/2024	Project Management Office Transition	Prepare agenda for weekly team leads	0.60	683.00	409.80
Tong, Chia-Hui	Senior Manager	United States	6/26/2024	Project Management Office Transition	Continue updates on weekly status slide	0.70	683.00	478.10
Choudary, Hira	Staff	United States	6/26/2024	Project Management Office Transition	Worked on PMO open items related to tax workstreams	3.40	236.00	802.40
Ancona, Christopher	Senior	United States	6/26/2024	Project Management Office Transition	Follow up on open action items with tax workstreams after internal call	0.50	415.00	207.50
Ancona, Christopher	Senior	United States	6/26/2024	Project Management Office Transition	Comparison of workstream budgets to actuals for status dashboard reporting updates	1.80	415.00	747.00

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Ancona,Christopher	Senior	United States	6/26/2024	Project Management Office Transition	Edits to One Source Global Methodology dashboards for latest updates to upcoming tax deliverables	1.10	415.00	456.50
Ancona,Christopher	Senior	United States	6/26/2024	Project Management Office Transition	Preparation of meeting materials ahead of internal call with tax workstreams	0.90	415.00	373.50
Ancona,Christopher	Senior	United States	6/26/2024	Transfer Pricing	PMO Catch-up EY Attendees: H. Choudary, C. Ancona	0.20	415.00	83.00
Hammon,David Lane	Manager	United States	6/26/2024	Non US Tax	Correspondences relating to the status/next steps for finalizing the audit of the FY20 financial statements for Innovatia.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	6/26/2024	Non US Tax	Prepare for weekly call to discuss the compliance status of the FTX foreign entities.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	6/26/2024	Non US Tax	Review of transfer pricing compliance summary for the FTX foreign entities.	0.50	551.00	275.50
Hammon,David Lane	Manager	United States	6/26/2024	Non US Tax	Correspondences regarding the transfer pricing compliance summary for the FTX foreign entities.	0.60	551.00	330.60
Hammon,David Lane	Manager	United States	6/26/2024	Non US Tax	Correspondences regarding status updates/outstanding data needed to address the outstanding compliance obligations of the FTX Hong Kong and Singapore entities.	0.60	551.00	330.60
Hammon,David Lane	Manager	United States	6/26/2024	Non US Tax	Correspondences regarding financial/entity data of the FTX foreign entities needed to prepare the US return.	0.30	551.00	165.30
Ossanlou,Nina Shehrezade	Manager	United States	6/26/2024	Non US Tax	Review compliance obligations for the sold entities for the transition package for purchaser of Europe AG	0.80	551.00	440.80
Ossanlou,Nina Shehrezade	Manager	United States	6/26/2024	Non US Tax	Review of TLB summary against Tricor to find the discrepancies	0.70	551.00	385.70
Ossanlou,Nina Shehrezade	Manager	United States	6/26/2024	Non US Tax	Preparation of 1 slider for meeting and clarification of the RE for FTX Products SG	0.50	551.00	275.50
MacLean,Corrie	Senior	United States	6/26/2024	Non US Tax	Prepare list of completed and outstanding deliverables for FTX Europe sale entities.	2.40	415.00	996.00
Mizutani,Rie	Manager	Japan	6/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation for the implementation of Asset Segregation audit for the fiscal year ended June 2024, and confirmation and investigation of data implemented in the previous fiscal year	3.90	551.00	2,148.90
Mizutani,Rie	Manager	Japan	6/26/2024	ACR Bookkeeping/ACR Statutory Reporting	About Quoine Vietnam and Quoine India, check the past documents and emails on the server and sort out the current issues... 1	0.70	551.00	385.70
Sakaguchi,Masato	Senior	Japan	6/26/2024	ACR Bookkeeping/ACR Statutory Reporting	CAR calculation for 4 July board mtg	2.80	415.00	1,162.00
Sakaguchi,Masato	Senior	Japan	6/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation for payment as at 28 June 2024	2.20	415.00	913.00
Sakaguchi,Masato	Senior	Japan	6/26/2024	ACR Bookkeeping/ACR Statutory Reporting	AP approval and journal entries making	2.00	415.00	830.00
Ashihara,Kae	Staff	Japan	6/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Acquire bank balance vouchers to prepare daily bank file for June 25	0.60	236.00	141.60
Ashihara,Kae	Staff	Japan	6/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare daily bank file June 25 for reporting JFSA	1.70	236.00	401.20
Ashihara,Kae	Staff	Japan	6/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Journal entry from June 1 to June 25 for monthly closing	3.20	236.00	755.20
Ijuin,Ayane	Staff	Japan	6/26/2024	Transfer Pricing	Prepare a list of typical requests during a tax audit in relation to Japan-Singapore Bilateral APA support for FTX Japan KK	3.40	236.00	802.40
Short,Victoria	Manager	United States	6/26/2024	Payroll Tax	Update and review internal matrix with notices received, account closures requested	0.80	551.00	440.80
Poloner,Seth	Managing Director	United States	6/26/2024	Information Reporting	Research and correspondence re grantor trust allocations	0.80	814.00	651.20
Berman,Jake	Senior Manager	United States	6/26/2024	US Income Tax	Reviewing ledger related income tax return workbooks for 10/31/23 after initial round of comments	2.00	683.00	1,366.00
Scott,James	Client Serving Contractor JS	United States	6/26/2024	Non US Tax	Review of country by country reporting analysis for non-US entities	0.60	600.00	360.00
Scott,James	Client Serving Contractor JS	United States	6/26/2024	US Income Tax	Review of federal tax treatment of emergence analysis	0.80	600.00	480.00
Feliciano,Christopher	Staff	United States	6/26/2024	US Income Tax	Finished off final comments from senior to be sent back for rereview	2.00	236.00	472.00
Mistler,Brian M	Manager	United States	6/26/2024	US Income Tax	Review of legal entity structure for tax filings	1.40	551.00	771.40
Mistler,Brian M	Manager	United States	6/26/2024	US Income Tax	Correspondence regarding preparation of foreign forms	0.60	551.00	330.60
Mistler,Brian M	Manager	United States	6/26/2024	US Income Tax	Research regarding disregarded entities	1.70	551.00	936.70
Yeom,Sunny	Senior	United States	6/26/2024	Technology	Continue improving the query for any necessary changes to align the coin population between the source data and our Power BI visualization	3.80	415.00	1,577.00
Yeom,Sunny	Senior	United States	6/26/2024	Technology	Test the Power BI visualization for random coins to ensure accuracy and dependency	3.70	415.00	1,535.50
Yeom,Sunny	Senior	United States	6/26/2024	Technology	Continue studying the legacy code in "CalcsRun4" for any insights	0.50	415.00	207.50
Braun,Avi	Staff	United States	6/26/2024	US International Tax	FTX International Tax Compliance - assisting in setup of workpapers	1.00	236.00	236.00
Braun,Avi	Staff	United States	6/26/2024	US International Tax	Working through newly assigned international entities.	1.00	236.00	236.00
Braun,Avi	Staff	United States	6/26/2024	US International Tax	Work through certain comments on prepped filings.	2.00	236.00	472.00
Chen,Zhu En	Staff	United States	6/26/2024	US International Tax	Prepping forms for FTX International Compliance	3.20	236.00	755.20
Cushner,Sam	Manager	United States	6/26/2024	US International Tax	Continue review of tax returns for 2023 Entity 2	1.20	551.00	661.20
Cushner,Sam	Manager	United States	6/26/2024	US International Tax	Continue review of tax returns for 2023 Entity 3	1.30	551.00	716.30
Cushner,Sam	Manager	United States	6/26/2024	US International Tax	Initial review of tax return for 2023 for Entity 28	0.70	551.00	385.70

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Cushman,Sam	Manager	United States	6/26/2024	US International Tax	Initial review of tax return for 2023 for Entity 29	0.80	551.00	440.80
Cushman,Sam	Manager	United States	6/26/2024	US International Tax	Initial review of tax return for 2023 for Entity 30	0.50	551.00	275.50
Davis,Christine	Manager	United States	6/26/2024	US International Tax	Research application of COD analysis and draft correspondence to A. Dubroff, A. Sargent and J. Blank regarding same	2.80	551.00	1,542.80
Davis,Christine	Manager	United States	6/26/2024	US International Tax	Research, review and analyze caselaw and secondary sources regarding disputed liabilities	2.90	551.00	1,597.90
He,Ileana	Senior	United States	6/26/2024	US International Tax	Manager/SM review and working on updated return/workpaper - FTX Japan KK	2.50	415.00	1,037.50
Jayanthi,Lakshmi	Senior Manager	United States	6/26/2024	US International Tax	Review of the comments provided by EY India on the tax considerations on sale of Quoine India	3.40	683.00	2,322.20
Katelas,Andreas	Manager	United States	6/26/2024	US International Tax	Updated international issues tracker for latest correspondence	1.10	551.00	606.10
Lammy,Caitlin	Senior	United States	6/26/2024	US International Tax	Continue reviewing retained earnings issues for FTX entities	1.90	415.00	788.50
Lammy,Caitlin	Senior	United States	6/26/2024	US International Tax	Correcting and reprinting returns with RE differences	1.30	415.00	539.50
Lammy,Caitlin	Senior	United States	6/26/2024	US International Tax	Financials review	1.40	415.00	581.00
Liu,Ke	Senior	United States	6/26/2024	US International Tax	Update needed for GG Trading Terminal Ltd and review updated return	0.80	415.00	332.00
Liu,Ke	Senior	United States	6/26/2024	US International Tax	Revisit TB/PL for FTX Digital Holdings (Singapore) Pte. Ltd.	0.20	415.00	83.00
Lovelace,Lauren	Partner/Principal	United States	6/26/2024	US International Tax	Review of income tax calculation positions for the foreign information returns being filed in August	2.50	866.00	2,165.00
Mensah,Josephine	Staff	United States	6/26/2024	US International Tax	Preparing Q3 workbook	3.50	236.00	826.00
Mensah,Josephine	Staff	United States	6/26/2024	US International Tax	Preparing returns for new assigned entities	2.90	236.00	684.40
Mensah,Josephine	Staff	United States	6/26/2024	US International Tax	Self-reviewing prepared workbooks for newly assigned entities	1.10	236.00	259.60
Mok,Wan Ling	Staff	United States	6/26/2024	US International Tax	Made updates to returns according to comments	0.60	236.00	141.60
Mok,Wan Ling	Staff	United States	6/26/2024	US International Tax	Updated and printed forms on OIT	2.00	236.00	472.00
Mok,Wan Ling	Staff	United States	6/26/2024	US International Tax	Worked on prepping the PBC TB to be used for prepping a 5471 return continued	1.40	236.00	330.40
Ortiz,Daniella	Staff	United States	6/26/2024	US International Tax	Preparing taxable income and calculation	2.10	236.00	495.60
Yang,Ming	Senior	United States	6/26/2024	US International Tax	Update Bancroft returns according to manager's comments	2.00	415.00	830.00
Yang,Rachel Sim	Senior Manager	United States	6/26/2024	US International Tax	FTX International Tax - team check-in	1.00	683.00	683.00
Zhuo,Melody	Staff	United States	6/26/2024	US International Tax	FTX International Tax Compliance - entity data review	2.50	236.00	590.00
Zhuo,Melody	Staff	United States	6/26/2024	US International Tax	FTX International Tax Compliance - return draft	3.00	236.00	708.00
Massengill,Clint	Managing Director	United States	6/26/2024	US Income Tax	Research grantor trust rules and regulations	1.90	814.00	1,546.60
Molnar,Evgeniya	Senior	United States	6/26/2024	US State and Local Tax	Contacted Alaska tax department to determine whether the 2022 or 2023 tax year corporate tax form should be used for fiscal year 11/1/2022 - 10/31/2023. EY Attendees: E. Molnar	0.20	415.00	83.00
Berman,Jake	Senior Manager	United States	6/26/2024	US Income Tax	Call to prepare for future agenda around digital assets tax gain/loss calculation EY Attendees: J. Berman, B. Mistler	0.50	683.00	341.50
Molnar,Evgeniya	Senior	United States	6/26/2024	US State and Local Tax	Contacted Arkansas tax department to determine whether the 2022 or 2023 tax year corporate tax form should be used for fiscal year 11/1/2022 - 10/31/2023. EY Attendees: E. Molnar	0.20	415.00	83.00
Molnar,Evgeniya	Senior	United States	6/26/2024	US State and Local Tax	Contacted Louisiana tax department to determine whether the 2022 or 2023 tax year corporate tax form should be used for fiscal year 11/1/2022 - 10/31/2023. EY Attendees: E. Molnar	0.20	415.00	83.00
Molnar,Evgeniya	Senior	United States	6/26/2024	US State and Local Tax	Contacted Indiana tax department to determine whether the 2022 or 2023 tax year corporate tax form should be used for fiscal year 11/1/2022 - 10/31/2023. EY Attendees: E. Molnar	0.20	415.00	83.00
Mistler,Brian M	Manager	United States	6/26/2024	US Income Tax	Call to prepare for future agenda around digital assets tax gain/loss calculation EY Attendees: J. Berman, B. Mistler	0.50	551.00	275.50
Molnar,Evgeniya	Senior	United States	6/26/2024	US State and Local Tax	Contacted Maine tax department to determine whether the 2022 or 2023 tax year corporate tax form should be used for fiscal year 11/1/2022 - 10/31/2023. EY Attendees: E. Molnar	0.20	415.00	83.00
Molnar,Evgeniya	Senior	United States	6/26/2024	US State and Local Tax	Contacted Florida tax department to determine whether the 2022 or 2023 tax year corporate tax form should be used for fiscal year 11/1/2022 - 10/31/2023. EY Attendees: E. Molnar	0.30	415.00	124.50
Molnar,Evgeniya	Senior	United States	6/26/2024	US State and Local Tax	Contacted Connecticut tax department to determine whether the 2022 or 2023 tax year corporate tax form should be used for fiscal year 11/1/2022 - 10/31/2023. EY Attendees: E. Molnar	0.50	415.00	207.50
Molnar,Evgeniya	Senior	United States	6/26/2024	US State and Local Tax	Contacted Iowa tax department to determine whether the 2022 or 2023 tax year corporate tax form should be used for fiscal year 11/1/2022 - 10/31/2023. EY Attendees: E. Molnar	0.20	415.00	83.00



**Exhibit A****Summary of Fees by Professional****For the Period June 1, 2024 through June 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Molnar,Evgeniya	Senior	United States	6/26/2024	US State and Local Tax	Contacted Georgia tax department to determine whether the 2022 or 2023 tax year corporate tax form should be used for fiscal year 11/1/2022 - 10/31/2023. EY Attendees: E. Molnar	0.30	415.00	124.50
MacLean,Corrie	Senior	United States	6/26/2024	Non US Tax	6/26/24: Weekly meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Ossanolou, O. Oyetunde, J. Scott Other Attendees: D. Johnston (A&M),	0.20	415.00	83.00
MacLean,Corrie	Senior	United States	6/26/2024	Non US Tax	6/26/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, B. Mistler, D. Katsnelson, D. Hammon, J. Berman, J. Scott, L. Lovelace, M. Zhuo, N. Ossanolou, R. Huang	0.50	415.00	207.50
Borts,Michael	Managing Director	United States	6/26/2024	ACR Bookkeeping/ACR Statutory Reporting	6/26/24: Weekly meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Ossanolou, O. Oyetunde, J. Scott Other Attendees: D. Johnston (A&M),	0.20	814.00	162.80
Hammon,David Lane	Manager	United States	6/26/2024	Non US Tax	6/26/24: Weekly meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Ossanolou, O. Oyetunde, J. Scott Other Attendees: D. Johnston (A&M),	0.20	551.00	110.20
Mistler,Brian M	Manager	United States	6/26/2024	US Income Tax	6/26/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, B. Mistler, D. Katsnelson, D. Hammon, J. Berman, J. Scott, L. Lovelace, M. Zhuo, N. Ossanolou, R. Huang	0.50	551.00	275.50
Berman,Jake	Senior Manager	United States	6/26/2024	US Income Tax	6/26/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, B. Mistler, D. Katsnelson, D. Hammon, J. Berman, J. Scott, L. Lovelace, M. Zhuo, N. Ossanolou, R. Huang	0.50	683.00	341.50
Scott,James	Client Serving Contractor JS	United States	6/26/2024	US Income Tax	6/26/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, B. Mistler, D. Katsnelson, D. Hammon, J. Berman, J. Scott, L. Lovelace, M. Zhuo, N. Ossanolou, R. Huang	0.50	600.00	300.00
Katsnelson,David	Senior Manager	United States	6/26/2024	Transfer Pricing	6/26/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, B. Mistler, D. Katsnelson, D. Hammon, J. Berman, J. Scott, L. Lovelace, M. Zhuo, N. Ossanolou, R. Huang	0.50	683.00	341.50
Hammon,David Lane	Manager	United States	6/26/2024	Non US Tax	6/26/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, B. Mistler, D. Katsnelson, D. Hammon, J. Berman, J. Scott, L. Lovelace, M. Zhuo, N. Ossanolou, R. Huang	0.50	551.00	275.50
Ossanolou,Nina Shehrezade	Manager	United States	6/26/2024	Non US Tax	6/26/24: Weekly meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Ossanolou, O. Oyetunde, J. Scott Other Attendees: D. Johnston (A&M),	0.20	551.00	110.20
Scott,James	Client Serving Contractor JS	United States	6/26/2024	US Income Tax	6/26/24: Weekly meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Ossanolou, O. Oyetunde, J. Scott Other Attendees: D. Johnston (A&M),	0.20	600.00	120.00
Ossanolou,Nina Shehrezade	Manager	United States	6/26/2024	Non US Tax	Meeting to discuss next steps after updates from the 6/26 A&M Meeting. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, J. Scott	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	6/26/2024	Non US Tax	Meeting to discuss next steps after updates from the 6/26 A&M Meeting. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, J. Scott	0.30	551.00	165.30
MacLean,Corrie	Senior	United States	6/26/2024	Non US Tax	Meeting to discuss next steps after updates from the 6/26 A&M Meeting. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, J. Scott	0.30	415.00	124.50
Scott,James	Client Serving Contractor JS	United States	6/26/2024	US Income Tax	Meeting to discuss next steps after updates from the 6/26 A&M Meeting. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, J. Scott	0.30	600.00	180.00
Ossanolou,Nina Shehrezade	Manager	United States	6/26/2024	Non US Tax	Meeting to review and discuss all Singapore compliance obligations. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou	0.50	551.00	275.50
Oyetunde,Oyebode	Manager	United States	6/26/2024	ACR Bookkeeping/ACR Statutory Reporting	6/26/24: Weekly meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Ossanolou, O. Oyetunde, J. Scott Other Attendees: D. Johnston (A&M),	0.20	551.00	110.20
MacLean,Corrie	Senior	United States	6/26/2024	Non US Tax	Meeting to review and discuss all Singapore compliance obligations. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou	0.50	415.00	207.50
Hammon,David Lane	Manager	United States	6/26/2024	Non US Tax	Meeting to review and discuss all Singapore compliance obligations. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou	0.50	551.00	275.50

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## Summary of Fees by Professional

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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Lovelace, Lauren	Partner/Principal	United States	6/26/2024	US International Tax	6/26/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, B. Mistler, D. Katsnelson, D. Hammon, J. Berman, J. Scott, L. Lovelace, M. Zhuo, N. Ossanolou, R. Huang	0.50	866.00	433.00
Mensah, Josephine	Staff	United States	6/26/2024	US International Tax	Meeting discussing the tracker plan for entities in progress and which entities are being reviewed and by what Tax professional is on the team. Meeting then went to discuss the upcoming after break session and the time needed to work on deliverables. EY Attendees: C. Feliciano, A. Karan, B. Mistler, E. Hall, J. Mensah, M. Musano, R. Huang, J. Berman	0.50	236.00	118.00
Musano, Matthew Albert	Senior Manager	United States	6/26/2024	US State and Local Tax	Meeting discussing the tracker plan for entities in progress and which entities are being reviewed and by what Tax professional is on the team. Meeting then went to discuss the upcoming after break session and the time needed to work on deliverables. EY Attendees: C. Feliciano, A. Karan, B. Mistler, E. Hall, J. Mensah, M. Musano, R. Huang, J. Berman	0.50	683.00	341.50
Mistler, Brian M	Manager	United States	6/26/2024	US Income Tax	Meeting discussing the tracker plan for entities in progress and which entities are being reviewed and by what Tax professional is on the team. Meeting then went to discuss the upcoming after break session and the time needed to work on deliverables. EY Attendees: C. Feliciano, A. Karan, B. Mistler, E. Hall, J. Mensah, M. Musano, R. Huang, J. Berman	0.50	551.00	275.50
Hall, Emily Melissa	Senior	United States	6/26/2024	Payroll Tax	Meeting discussing the tracker plan for entities in progress and which entities are being reviewed and by what Tax professional is on the team. Meeting then went to discuss the upcoming after break session and the time needed to work on deliverables. EY Attendees: C. Feliciano, A. Karan, B. Mistler, E. Hall, J. Mensah, M. Musano, R. Huang, J. Berman	0.50	415.00	207.50
Huang, Ricki	Senior	United States	6/26/2024	US Income Tax	Meeting discussing the tracker plan for entities in progress and which entities are being reviewed and by what Tax professional is on the team. Meeting then went to discuss the upcoming after break session and the time needed to work on deliverables. EY Attendees: C. Feliciano, A. Karan, B. Mistler, E. Hall, J. Mensah, M. Musano, R. Huang, J. Berman	0.50	415.00	207.50
Ferris, Tara	Partner/Principal	United States	6/26/2024	Information Reporting	Meeting to discuss Bahamas reporting and withholding issues EY Attendees: S. Poloner, T. Ferris Other Attendees: D. Hariton (Sullivan and Cromwell), J. Barlow (Baker McKenzie), A. Batter (Baker McKenzie).	0.40	866.00	346.40
Hall, Emily Melissa	Senior	United States	6/26/2024	Payroll Tax	Call to discuss balance sheet request for FTX entity. EY Attendees: E. Hall Other Attendees: R. Hoskins (RLKS).	0.10	415.00	41.50
Berman, Jake	Senior Manager	United States	6/26/2024	US Income Tax	Meeting discussing the tracker plan for entities in progress and which entities are being reviewed and by what Tax professional is on the team. Meeting then went to discuss the upcoming after break session and the time needed to work on deliverables. EY Attendees: C. Feliciano, A. Karan, B. Mistler, E. Hall, J. Mensah, M. Musano, R. Huang, J. Berman	0.50	683.00	341.50
Poloner, Seth	Managing Director	United States	6/26/2024	Information Reporting	Meeting to discuss Bahamas reporting and withholding issues EY Attendees: S. Poloner, T. Ferris Other Attendees: D. Hariton (Sullivan and Cromwell), J. Barlow (Baker McKenzie), A. Batter (Baker McKenzie).	0.40	814.00	325.60
Karan, Anna Suncheuri	Staff	United States	6/26/2024	Transfer Pricing	Meeting discussing the tracker plan for entities in progress and which entities are being reviewed and by what Tax professional is on the team. Meeting then went to discuss the upcoming after break session and the time needed to work on deliverables. EY Attendees: C. Feliciano, A. Karan, B. Mistler, E. Hall, J. Mensah, M. Musano, R. Huang, J. Berman	0.50	236.00	118.00
Huang, Ricki	Senior	United States	6/26/2024	US Income Tax	6/26/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, B. Mistler, D. Katsnelson, D. Hammon, J. Berman, J. Scott, L. Lovelace, M. Zhuo, N. Ossanolou, R. Huang	0.50	415.00	207.50
MacLean, Corrie	Senior	United States	6/26/2024	Non US Tax	Meeting to discuss the FTX Europe sale transition packages. EY Attendees: C. MacLean, D. Hammon, M. Asim, N. Ossanolou, M. Borts	0.40	415.00	166.00
Zhuo, Melody	Staff	United States	6/26/2024	US International Tax	6/26/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, B. Mistler, D. Katsnelson, D. Hammon, J. Berman, J. Scott, L. Lovelace, M. Zhuo, N. Ossanolou, R. Huang	0.50	236.00	118.00
Ossanolou, Nina Shehrezade	Manager	United States	6/26/2024	Non US Tax	6/26/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, B. Mistler, D. Katsnelson, D. Hammon, J. Berman, J. Scott, L. Lovelace, M. Zhuo, N. Ossanolou, R. Huang	0.50	551.00	275.50
Hammon, David Lane	Manager	United States	6/26/2024	Non US Tax	Meeting to discuss the FTX Europe sale transition packages. EY Attendees: C. MacLean, D. Hammon, M. Asim, N. Ossanolou, M. Borts	0.40	551.00	220.40
Borts, Michael	Managing Director	United States	6/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss the FTX Europe sale transition packages. EY Attendees: C. MacLean, D. Hammon, M. Asim, N. Ossanolou, M. Borts	0.40	814.00	325.60

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## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Feliciano, Christopher	Staff	United States	6/26/2024	US Income Tax	Meeting discussing the tracker plan for entities in progress and which entities are being reviewed and by what Tax professional is on the team. Meeting then went to discuss the upcoming after break session and the time needed to work on deliverables. EY Attendees: C. Feliciano, A. Karan, B. Mistler, E. Hall, J. Mensah, M. Musano, R. Huang, J. Berman	0.50	236.00	118.00
Asim, Malik Umer	Senior	United States	6/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss the FTX Europe sale transition packages. EY Attendees: C. MacLean, D. Hammon, M. Asim, N. Ossanlou, M. Borts	0.40	415.00	166.00
Ossanlou, Nina Shehrezade	Manager	United States	6/26/2024	Non US Tax	Meeting to discuss the FTX Europe sale transition packages. EY Attendees: C. MacLean, D. Hammon, M. Asim, N. Ossanlou, M. Borts	0.40	551.00	220.40
Molnar, Evgeniya	Senior	United States	6/26/2024	US State and Local Tax	Contacted Minnesota tax department to determine whether the 2022 or 2023 tax year corporate tax form should be used for fiscal year 11/1/2022 - 10/31/2023. EY Attendees: E. Molnar	0.20	415.00	83.00
Mizutani, Rie	Manager	Japan	6/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to share current status for invoice processing, payment processing, monthly closing, and foreign subsidiaries. EY Attendees: R. Mizutani, M. Sakaguchi	0.60	551.00	330.60
Sakaguchi, Masato	Senior	Japan	6/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to share current status for invoice processing, payment processing, monthly closing, and foreign subsidiaries. EY Attendees: R. Mizutani, M. Sakaguchi	0.60	415.00	249.00
Bouza, Victor	Manager	Switzerland/Lichtenstein	6/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Call with A. Giovanoli regarding additional entries related to FY2022 and FY2023. EY Attendees: V. Bouza Other Attendees: A. Giovanoli (Matrix's),	0.20	551.00	110.20
Choudary, Hira	Staff	United States	6/26/2024	Project Management Office Transition	PMO Catch-up EY Attendees: H. Choudary, C. Ancona	0.20	236.00	47.20
Goto, Keisuke	Senior Manager	Japan	6/26/2024	Transfer Pricing	EY Internal discussion on the potential actions that the Tokyo Regional Taxation Bureau could take in the event of an APA application withdrawal EY Attendees: R. Hayashi, K. Goto, E. Matsuo	0.40	683.00	273.20
Matsuo, Eiko	Senior Manager	Japan	6/26/2024	Transfer Pricing	EY Internal discussion on the potential actions that the Tokyo Regional Taxation Bureau could take in the event of an APA application withdrawal EY Attendees: R. Hayashi, K. Goto, E. Matsuo	0.40	683.00	273.20
Hayashi, Rina	Senior	Japan	6/26/2024	Transfer Pricing	EY Internal discussion on the potential actions that the Tokyo Regional Taxation Bureau could take in the event of an APA application withdrawal EY Attendees: R. Hayashi, K. Goto, E. Matsuo	0.40	415.00	166.00
Mizutani, Rie	Manager	Japan	6/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss the proposal from Zelos Audit Corporation regarding the audit report for the fiscal year ended December 2022 and Asset Segregation Audit with June 30, 2024 as the record date audit with June 30, 2024 as the record date for Japan KK EY Attendees: R. Mizutani Other Attendees: K. Takahashi (FTX),	0.50	551.00	275.50
Mizutani, Rie	Manager	Japan	6/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss the Internal Audit Office regarding the audit flow, roles and timetables of each division, etc. in the previous fiscal year for the separate management audit. EY Attendees: R. Mizutani Other Attendees: y. teranaka (FTX Japan),	0.70	551.00	385.70
Molnar, Evgeniya	Senior	United States	6/26/2024	US State and Local Tax	Contacted Rhode Island tax department to determine whether the 2022 or 2023 tax year corporate tax form should be used for fiscal year 11/1/2022 - 10/31/2023. EY Attendees: E. Molnar	0.40	415.00	166.00
Molnar, Evgeniya	Senior	United States	6/26/2024	US State and Local Tax	Contacted New Hampshire tax department to determine whether the 2022 or 2023 tax year corporate tax form should be used for fiscal year 11/1/2022 - 10/31/2023. EY Attendees: E. Molnar	0.20	415.00	83.00
Molnar, Evgeniya	Senior	United States	6/26/2024	US State and Local Tax	Contacted Utah tax department to determine whether the 2022 or 2023 tax year corporate tax form should be used for fiscal year 11/1/2022 - 10/31/2023. EY Attendees: E. Molnar	0.20	415.00	83.00
Molnar, Evgeniya	Senior	United States	6/26/2024	US State and Local Tax	Contacted South Carolina tax department to determine whether the 2022 or 2023 tax year corporate tax form should be used for fiscal year 11/1/2022 - 10/31/2023. EY Attendees: E. Molnar	0.30	415.00	124.50
Molnar, Evgeniya	Senior	United States	6/26/2024	US State and Local Tax	Contacted Mississippi tax department to determine whether the 2022 or 2023 tax year corporate tax form should be used for fiscal year 11/1/2022 - 10/31/2023. EY Attendees: E. Molnar	0.20	415.00	83.00
Molnar, Evgeniya	Senior	United States	6/26/2024	US State and Local Tax	Contacted Missouri tax department to determine whether the 2022 or 2023 tax year corporate tax form should be used for fiscal year 11/1/2022 - 10/31/2023. EY Attendees: E. Molnar	0.20	415.00	83.00
Molnar, Evgeniya	Senior	United States	6/26/2024	US State and Local Tax	Contacted North Dakota tax department to determine whether the 2022 or 2023 tax year corporate tax form should be used for fiscal year 11/1/2022 - 10/31/2023. EY Attendees: E. Molnar	0.20	415.00	83.00
Molnar, Evgeniya	Senior	United States	6/26/2024	US State and Local Tax	Contacted Montana tax department to determine whether the 2022 or 2023 tax year corporate tax form should be used for fiscal year 11/1/2022 - 10/31/2023. EY Attendees: E. Molnar	0.30	415.00	124.50

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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Molnar,Evgeniya	Senior	United States	6/26/2024	US State and Local Tax	Contacted West Virginia tax department to determine whether the 2022 or 2023 tax year corporate tax form should be used for fiscal year 11/1/2022 - 10/31/2023. EY Attendees: E. Molnar	0.20	415.00	83.00
Molnar,Evgeniya	Senior	United States	6/26/2024	US State and Local Tax	Contacted Wisconsin tax department to determine whether the 2022 or 2023 tax year corporate tax form should be used for fiscal year 11/1/2022 - 10/31/2023. EY Attendees: E. Molnar	0.30	415.00	124.50
S. Figueroa,Carolina	Senior	United States	6/26/2024	Transfer Pricing	Review comments on memo on loan agreements	2.00	415.00	830.00
Bailey,Doug	Partner/Principal	United States	6/27/2024	US International Tax	Tax issues concerning the formation and governance of the liquidating trust.	3.50	866.00	3,031.00
Bailey,Doug	Partner/Principal	United States	6/27/2024	Tax Advisory	Discussing most recent developments re: effective date and post-effective date planning matters EY Attendees: T. Shea, D. Bailey	0.50	866.00	433.00
Bailey,Doug	Partner/Principal	United States	6/27/2024	Tax Advisory	Internal regroup on specific liquidating trust technical matters EY Attendees: T. Shea, D. Bailey, J. Scott, L. Lovelace, S. Poloner	0.50	866.00	433.00
Bailey,Doug	Partner/Principal	United States	6/27/2024	Tax Advisory	Discussion regarding the latest run of the taxable gain/loss calculation for digital assets EY Attendees: J. Berman, B. Mistler, D. Bailey, T. Shea	0.60	866.00	519.60
Hall,Emily Melissa	Senior	United States	6/27/2024	US State and Local Tax	Incorporated 11-day trial balances with apportionment data for various FTX entities.	2.40	415.00	996.00
Hall,Emily Melissa	Senior	United States	6/27/2024	US State and Local Tax	Updated apportionment to include fixed asset property data by state.	0.80	415.00	332.00
Musano,Matthew Albert	Senior Manager	United States	6/27/2024	US State and Local Tax	Reviewed state treatment of expected gains from planned liquidations of assets by foreign subsidiaries.	1.10	683.00	751.30
Bieganski,Walter	Client Serving Contractor WB	United States	6/27/2024	US State and Local Tax	Additional analysis of state treatment of expected gains from planned liquidations of assets by foreign subsidiaries.	2.10	200.00	420.00
Tsikkouris,Anastasios	Manager	Cyprus	6/27/2024	Non US Tax	Preparation of the aggregated timesheet template for the Cypriot team in relation to the month of June 2024.	0.60	551.00	330.60
Papachristodoulou,Elpida	Senior Manager	Cyprus	6/27/2024	Value Added Tax	Review of billing instructions and October-December 2023 and January - March 2024 and proceed with invoicing	0.40	683.00	273.20
Skordi,Chara	Senior	Cyprus	6/27/2024	ACR Bookkeeping/ACR Statutory Reporting	Finalization of the draft accounting memo, including the request to be prepared in a form of a written memo, instead of email.	2.30	415.00	954.50
Buduguntae,Shashanka	Partner/Principal	India	6/27/2024	Non US Tax	Executive review of the deck capturing the tax implications in below alternatives as requested by Sullcrom: FTX Japan distributes Quoine India equity shares to FTX Japan Holdings; and FTX Japan sells Quoine equity shares for cash at a fair value, then FTX Japan distributes the cash to FTX Japan Holdings	1.60	866.00	1,385.60
GV,Krishna	Partner/Principal	India	6/27/2024	Non US Tax	Additional executive review of the deck capturing the tax implications in below alternatives as requested by Sullcrom: FTX Japan distributes Quoine India equity shares to FTX Japan Holdings; and FTX Japan sells Quoine equity shares for cash at a fair value, then FTX Japan distributes the cash to FTX Japan Holdings	0.80	866.00	692.80
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	6/27/2024	Non US Tax	FTX Europe / Ruling SAPA: finalization of final ruling drafts v3 based on incoming feedbacks from law firms & sending them for review	1.20	683.00	819.60
Wilson,Kat	Manager	United Kingdom	6/27/2024	Payroll Tax	Finalizing Letter and sending to TPR	1.00	551.00	551.00
Katsnelson,David	Senior Manager	United States	6/27/2024	Transfer Pricing	Work on updating foreign compliance memo	1.30	683.00	887.90
Katsnelson,David	Senior Manager	United States	6/27/2024	Transfer Pricing	Update foreign compliance spreadsheet	0.80	683.00	546.40
Katsnelson,David	Senior Manager	United States	6/27/2024	Transfer Pricing	Further review of compliance memo and analysis	1.20	683.00	819.60
Booth,Katie	Staff	United States	6/27/2024	Transfer Pricing	Cross checking and reviewing the TP compliance obligations excel file against the TP local file and master file submission regulations for each jurisdiction, as well as CbCR requirements for each jurisdiction.	3.40	236.00	802.40
Katsnelson,David	Senior Manager	United States	6/27/2024	Transfer Pricing	Updated Memo for foreign TP compliance	1.20	683.00	819.60
Bost,Anne	Managing Director	United States	6/27/2024	Transfer Pricing	Review runbook	1.90	814.00	1,546.60
Bost,Anne	Managing Director	United States	6/27/2024	Transfer Pricing	Review country by country reporting file	2.80	814.00	2,279.20
Billings,Phoebe	Manager	United States	6/27/2024	Transfer Pricing	Preparation of status update on transfer pricing deliverables	0.50	551.00	275.50
Billings,Phoebe	Manager	United States	6/27/2024	Transfer Pricing	Draft email relating to benchmarking assistance request for 2023 transfer pricing documentation purposes	0.30	551.00	165.30
Inker,Brian	Senior	United States	6/27/2024	Transfer Pricing	Internal correspondences re compliance memo and excel file updates	1.20	415.00	498.00
Inker,Brian	Senior	United States	6/27/2024	Transfer Pricing	Further TP compliance memo and excel file updates	3.80	415.00	1,577.00
Oyetunde,Oyebode	Manager	United States	6/27/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of US GAAP to IFRS conversion report prepared for FTX Innovatia 2021 financial year.	2.00	551.00	1,102.00
Asim,Malik Umer	Senior	United States	6/27/2024	ACR Bookkeeping/ACR Statutory Reporting	Send email status on June MOR preparation for Germany, Switzerland, Cyprus, and Gibraltar entities.	1.00	415.00	415.00
Tong,Chia-Hui	Senior Manager	United States	6/27/2024	Project Management Office Transition	Finalize weekly status slide edits	1.60	683.00	1,092.80
Tong,Chia-Hui	Senior Manager	United States	6/27/2024	Project Management Office Transition	Continue finalizing weekly status edits and send to distribution list	0.40	683.00	273.20
Ancona,Christopher	Senior	United States	6/27/2024	Project Management Office Transition	Correspondence with EY workstreams regarding outstanding action items related to overall tax project status	0.60	415.00	249.00

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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Ancona,Christopher	Senior	United States	6/27/2024	Project Management Office Transition	Review and edits of the Information Reporting/Withholding runbook for latest commentary from tax workstreams	1.20	415.00	498.00
Ancona,Christopher	Senior	United States	6/27/2024	Project Management Office Transition	Correspondence with EY foreign firms regarding key performance metrics related to overall tax project status	0.90	415.00	373.50
Ancona,Christopher	Senior	United States	6/27/2024	Project Management Office Transition	Consolidation and review of latest budget to actuals for discussion with tax workstream leads	2.10	415.00	871.50
Ancona,Christopher	Senior	United States	6/27/2024	Project Management Office Transition	Additional edits to the July change control summary for FTX leadership review	1.30	415.00	539.50
Ancona,Christopher	Senior	United States	6/27/2024	Project Management Office Transition	Edits to PowerBi reporting dashboards for latest budget to actuals reporting for tax workstream review	1.10	415.00	456.50
Ancona,Christopher	Senior	United States	6/27/2024	Transfer Pricing	Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items. EY Attendees: H. Choudary, C. Tong, C. Ancona	0.20	415.00	83.00
Bruno,Hannah	Staff	United States	6/27/2024	Value Added Tax	Correspondence with local teams to ensure timely monthly deliverables.	1.50	236.00	354.00
Hammon,David Lane	Manager	United States	6/27/2024	Non US Tax	Correspondences regarding the filing of the quarterly VAT returns and related late filing penalties for FTX Bahamas.	0.60	551.00	330.60
Hammon,David Lane	Manager	United States	6/27/2024	Non US Tax	Correspondences regarding requirements for filing the FY22/FY23 economic substance filings for the FTX BVI entities.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	6/27/2024	Non US Tax	Correspondences regarding next steps for addressing the outstanding tax filings and annual returns for the FTX Singapore entities.	0.60	551.00	330.60
Hammon,David Lane	Manager	United States	6/27/2024	Non US Tax	Correspondences regarding the tax implications for of transferring assets in various foreign jurisdictions.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	6/27/2024	Non US Tax	Correspondences regarding the status of tax filings to be reported on in the July stakeholder reporting package.	0.90	551.00	495.90
Hammon,David Lane	Manager	United States	6/27/2024	Non US Tax	Correspondences concerning the audit/signature requirements for the financial statements of the FTX Nigerian entities.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	6/27/2024	Non US Tax	Correspondences regarding copies of the final filings/workpapers for the UK payroll filings.	0.20	551.00	110.20
Hammon,David Lane	Manager	United States	6/27/2024	Non US Tax	Correspondences relating to trading gains of the Seychelles tax analysis for Maclaurin.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	6/27/2024	Non US Tax	Correspondences regarding the approval of the FY23 CbCR notification for Zubr.	0.20	551.00	110.20
Ossanolou,Nina Shehrezade	Manager	United States	6/27/2024	Non US Tax	Review of all responses received from countries in regards to the customer data analytics, Finalization of VAT for Bahamas entities and follow-up regarding BL	1.00	551.00	551.00
Ossanolou,Nina Shehrezade	Manager	United States	6/27/2024	Non US Tax	Reviewing deliverables and updated report for July SRP	1.00	551.00	551.00
MacLean,Corrie	Senior	United States	6/27/2024	Non US Tax	Updates to One Global Methodology for removals and additions for non-US workstreams	3.00	415.00	1,245.00
Suzuki,Jason	Senior Manager	Japan	6/27/2024	Non US Tax	Email correspondence with auditor Japan	0.40	683.00	273.20
Suzuki,Jason	Senior Manager	Japan	6/27/2024	Non US Tax	Email correspondence with auditor Singapore	1.00	683.00	683.00
Suzuki,Jason	Senior Manager	Japan	6/27/2024	Non US Tax	Email correspondences related to notification to Japan tax authority	1.50	683.00	1,024.50
Suzuki,Jason	Senior Manager	Japan	6/27/2024	Non US Tax	Preparation for board of directors materials	0.80	683.00	546.40
Suzuki,Jason	Senior Manager	Japan	6/27/2024	Non US Tax	Work related to Quoine VT and Grant Thorton	0.50	683.00	341.50
Suzuki,Jason	Senior Manager	Japan	6/27/2024	Non US Tax	Research for Quoine India tax registration status	0.40	683.00	273.20
Suzuki,Jason	Senior Manager	Japan	6/27/2024	Non US Tax	Finalization of financial statements with corporate secretary	1.10	683.00	751.30
Suzuki,Jason	Senior Manager	Japan	6/27/2024	Non US Tax	Correspondence with Tricor related to Singapore tax return preparation	1.00	683.00	683.00
Suzuki,Jason	Senior Manager	Japan	6/27/2024	Non US Tax	Download of historical tax return information from 3 government portals associated with the transition of tax services from current provider Fair Consulting to global services provider EY.	1.40	683.00	956.20
Mizutani,Rie	Manager	Japan	6/27/2024	ACR Bookkeeping/ACR Statutory Reporting	Review for 3 months Cash Flow Projection	1.20	551.00	661.20
Sakaguchi,Masato	Senior	Japan	6/27/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation for 3 months Cash Flow Projection	2.40	415.00	996.00
Sakaguchi,Masato	Senior	Japan	6/27/2024	ACR Bookkeeping/ACR Statutory Reporting	Searching for invoices of IT expenses	2.10	415.00	871.50
Sakaguchi,Masato	Senior	Japan	6/27/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirmation whether bank balances tied with general ledger	2.50	415.00	1,037.50
Sakaguchi,Masato	Senior	Japan	6/27/2024	ACR Bookkeeping/ACR Statutory Reporting	Review the content of past entries about foreign currency	1.30	415.00	539.50
Ashihara,Kae	Staff	Japan	6/27/2024	ACR Bookkeeping/ACR Statutory Reporting	Acquire bank balance vouchers to prepare daily bank file for June 26	2.10	236.00	495.60
Ashihara,Kae	Staff	Japan	6/27/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare daily bank file June 26 for reporting JFSA	1.50	236.00	354.00
Ashihara,Kae	Staff	Japan	6/27/2024	ACR Bookkeeping/ACR Statutory Reporting	Journal entry from June 1 to June 26 for monthly closing	2.40	236.00	566.40
Wrenn,Kaitlin Doyle	Senior Manager	United States	6/27/2024	Payroll Tax	Preparation of Ledger information response	0.80	683.00	546.40
Short,Victoria	Manager	United States	6/27/2024	Payroll Tax	Review new employment tax/payroll tax notices received	0.60	551.00	330.60
Poloner,Seth	Managing Director	United States	6/27/2024	Information Reporting	Review and correspond re grantor trust regulations	0.90	814.00	732.60
Espley-Ault,Olivia	Senior Manager	BBC Region	6/27/2024	Non US Tax	Bahamas VAT returns prepared by Tiffany Mc PHee Bahamas entities	0.30	683.00	204.90

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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Sangster,Mark	Senior	BBC Region	6/27/2024	Non US Tax	BVI/Cayman CbCR - populating templates to send to prime team / correspondence with prime team	2.80	415.00	1,162.00
McPhee,Tiffany	Manager	BBC Region	6/27/2024	Non US Tax	Submission of VAT Returns January 2022 - June 2024. Emails and phone calls re BL submissions	3.50	551.00	1,928.50
Bote,Justin	Senior	United States	6/27/2024	US Income Tax	Federal Tax Return Re-Review - Form 8621 Questions	0.30	415.00	124.50
Berman,Jake	Senior Manager	United States	6/27/2024	US Income Tax	Updating federal tax return tracker for updates to review progress and tax return preparation	0.70	683.00	478.10
Berman,Jake	Senior Manager	United States	6/27/2024	US Income Tax	Reviewing historical data in relation to cryptocurrency holdings for purposes of the digital asset tax gain/loss calculation	0.50	683.00	341.50
Berman,Jake	Senior Manager	United States	6/27/2024	US Income Tax	Reviewing international tax request items from internal email	0.20	683.00	136.60
Berman,Jake	Senior Manager	United States	6/27/2024	US Income Tax	Prepare request list in relation to ledger tax entities	0.10	683.00	68.30
Scott,James	Client Serving Contractor JS	United States	6/27/2024	US Income Tax	Review and edit weekly PMO tax slide inputs	0.30	600.00	180.00
Scott,James	Client Serving Contractor JS	United States	6/27/2024	Non US Tax	Review of final country by country reporting requirements	0.70	600.00	420.00
Scott,James	Client Serving Contractor JS	United States	6/27/2024	US Income Tax	Review of federal tax treatment of emergence entity	1.20	600.00	720.00
Shea JR,Thomas M	Partner/Principal	United States	6/27/2024	US Income Tax	Internal written correspondence re: latest runbook and tracking of tax workstreams in connection with effective date/post-effective date matters	0.40	866.00	346.40
Mistler,Brian M	Manager	United States	6/27/2024	US Income Tax	Token analysis for digital asset calculations	2.20	551.00	1,212.20
Mistler,Brian M	Manager	United States	6/27/2024	US Income Tax	Research re: Japanese entities and beneficial owners	1.80	551.00	991.80
Sreenivas Katikireddi,Teja	Senior	United States	6/27/2024	Technology	Prepare a Power BI dashboard to display FIFO summaries for each cryptocurrency across tax periods, this view gives a fine grain information at a coin level to flag any anomaly	3.90	415.00	1,618.50
Yeom,Sunny	Senior	United States	6/27/2024	Technology	Make the second version of the Power BI visualization	3.90	415.00	1,618.50
Yeom,Sunny	Senior	United States	6/27/2024	Technology	Test the query to ensure the changes are affected	3.80	415.00	1,577.00
Yeom,Sunny	Senior	United States	6/27/2024	Technology	Update the latest code regarding tax basis	0.30	415.00	124.50
Braun,Avi	Staff	United States	6/27/2024	US International Tax	Working through comments on previously prepared filings.	2.00	236.00	472.00
Braun,Avi	Staff	United States	6/27/2024	US International Tax	Working through comments on previously prepared international filings	1.30	236.00	306.80
Braun,Avi	Staff	United States	6/27/2024	US International Tax	Working through manager level comment on previously prepared filings.	1.80	236.00	424.80
Chen,Zhu En	Staff	United States	6/27/2024	US International Tax	Preparing returns on OIT for FTX ITS entities	1.30	236.00	306.80
Cushner,Sam	Manager	United States	6/27/2024	US International Tax	Continue review of tax returns for 2023 Entity 4	1.10	551.00	606.10
Cushner,Sam	Manager	United States	6/27/2024	US International Tax	Continue review of tax returns for 2023 Entity 5	1.40	551.00	771.40
Cushner,Sam	Manager	United States	6/27/2024	US International Tax	Continue review of tax returns for 2023 Entity 6	1.30	551.00	716.30
Cushner,Sam	Manager	United States	6/27/2024	US International Tax	Continue review of tax returns for 2023 Entity 7	1.10	551.00	606.10
Cushner,Sam	Manager	United States	6/27/2024	US International Tax	Initial review of tax return for 2023 for Entity 31	0.60	551.00	330.60
Davis,Christine	Manager	United States	6/27/2024	US International Tax	Research, review and analyze caselaw and secondary sources regarding freeing of assets	3.20	551.00	1,763.20
Davis,Christine	Manager	United States	6/27/2024	US International Tax	Research, review and analyze caselaw regarding income realization from agent activities	2.40	551.00	1,322.40
He,Ileana	Senior	United States	6/27/2024	US International Tax	Manager/SM review and working on updated return/workpaper - FTX Japan Holdings KK	3.50	415.00	1,452.50
Katelas,Andreas	Manager	United States	6/27/2024	US International Tax	Reviewed ITS deliverables and updated timelines	0.70	551.00	385.70
Lammey,Caitlin	Senior	United States	6/27/2024	US International Tax	Updating FTX Returns	2.10	415.00	871.50
Liu,Ke	Senior	United States	6/27/2024	US International Tax	Update FTX (Gibraltar) Limited return per Manager's comments	1.00	415.00	415.00
Lovelace,Lauren	Partner/Principal	United States	6/27/2024	US International Tax	Considering application of portfolio interest exemption to payments made to various claimants	1.90	866.00	1,645.40
Mensah,Josephine	Staff	United States	6/27/2024	US International Tax	Continued preparing Q3 workbook	2.30	236.00	542.80
Mensah,Josephine	Staff	United States	6/27/2024	US International Tax	Updating comments for a bulk entities	1.70	236.00	401.20
Mok,Wan Ling	Staff	United States	6/27/2024	US International Tax	Made updates to returns and reprinted according to comments	1.80	236.00	424.80
Ortiz,Daniella	Staff	United States	6/27/2024	US International Tax	Putting together a slide deck	1.50	236.00	354.00
Pfaff,Arthur	Senior Manager	United States	6/27/2024	US International Tax	Researching trust taxability issues and e-mail	0.30	683.00	204.90
Yang,Ming	Senior	United States	6/27/2024	US International Tax	Review the updated returns for FTX singapore and other entities	2.00	415.00	830.00
Yang,Rachel Sim	Senior Manager	United States	6/27/2024	US International Tax	FTX International Tax - client data review	2.00	683.00	1,366.00
Zhuo,Melody	Staff	United States	6/27/2024	US International Tax	FTX International Tax Compliance - client communication	2.00	236.00	472.00
Zhuo,Melody	Staff	United States	6/27/2024	US International Tax	FTX International Tax Compliance - FTX investments review	2.00	236.00	472.00
Zhuo,Melody	Staff	United States	6/27/2024	US International Tax	FTX International Tax Compliance - team coordination	2.00	236.00	472.00
Massengill,Clint	Managing Director	United States	6/27/2024	US Income Tax	Continued research regarding grantor trust rules and regulations	1.40	814.00	1,139.60

**Exhibit A****Summary of Fees by Professional****For the Period June 1, 2024 through June 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Massengill, Clint	Managing Director	United States	6/27/2024	US Income Tax	Email to D. Bailey, T. Shea and L. Lovelace regarding treatment of beneficiaries in liquidating trust	0.70	814.00	569.80
Wrenn, Kaitlin Doyle	Senior Manager	United States	6/27/2024	Payroll Tax	Discussion on open FTX employment tax items and federal workpaper reconciliation Ledger entities. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	1.20	683.00	819.60
Inker, Brian	Senior	United States	6/27/2024	Transfer Pricing	Regroup on foreign compliance memo and worksheet. EY Attendees: D. Katsnelson, A. Bost, B. Inker, P. Billings	0.30	415.00	124.50
DeVincenzo, Jennie	Managing Director	United States	6/27/2024	Payroll Tax	Discussion on open FTX employment tax items and federal workpaper reconciliation Ledger entities. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	1.20	814.00	976.80
Ossanlou, Nina Shehrezade	Manager	United States	6/27/2024	Non US Tax	Meeting to discuss outstanding items for FTX Singapore. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: V. Lai (Tricor), V. Kong (Vistra), R. Cheung (Tricor).	0.60	551.00	330.60
MacLean, Corrie	Senior	United States	6/27/2024	Non US Tax	6/27/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.60	415.00	249.00
Hammon, David Lane	Manager	United States	6/27/2024	Non US Tax	Meeting to discuss outstanding items for FTX Singapore. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: V. Lai (Tricor), V. Kong (Vistra), R. Cheung (Tricor).	0.60	551.00	330.60
Scott, James	Client Serving Contractor JS	United States	6/27/2024	US Income Tax	Meeting to discuss outstanding items for FTX Singapore. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: V. Lai (Tricor), V. Kong (Vistra), R. Cheung (Tricor).	0.60	600.00	360.00
Katsnelson, David	Senior Manager	United States	6/27/2024	Transfer Pricing	Regroup on foreign compliance memo and worksheet. EY Attendees: D. Katsnelson, A. Bost, B. Inker, P. Billings	0.30	683.00	204.90
Bost, Anne	Managing Director	United States	6/27/2024	Transfer Pricing	Regroup on foreign compliance memo and worksheet. EY Attendees: D. Katsnelson, A. Bost, B. Inker, P. Billings	0.30	814.00	244.20
Hammon, David Lane	Manager	United States	6/27/2024	Non US Tax	6/27/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.60	551.00	330.60
Ossanlou, Nina Shehrezade	Manager	United States	6/27/2024	Non US Tax	6/27/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.60	551.00	330.60
MacLean, Corrie	Senior	United States	6/27/2024	Non US Tax	Meeting to discuss outstanding items for FTX Singapore. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: V. Lai (Tricor), V. Kong (Vistra), R. Cheung (Tricor).	0.60	415.00	249.00
Katsnelson, David	Senior Manager	United States	6/27/2024	Transfer Pricing	Call to discuss TP compliance deliverable EY Attendees: D. Katsnelson, B. Inker, A. Bost	0.30	683.00	204.90
Inker, Brian	Senior	United States	6/27/2024	Transfer Pricing	Call to discuss TP compliance deliverable EY Attendees: D. Katsnelson, B. Inker, A. Bost	0.30	415.00	124.50
Lowery, Kristie L	National Partner/Principal	United States	6/27/2024	Payroll Tax	Discussion on open FTX employment tax items and federal workpaper reconciliation Ledger entities. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	1.20	1,040.00	1,248.00
Billings, Phoebe	Manager	United States	6/27/2024	Transfer Pricing	Regroup on foreign compliance memo and worksheet. EY Attendees: D. Katsnelson, A. Bost, B. Inker, P. Billings	0.30	551.00	165.30
Inker, Brian	Senior	United States	6/27/2024	Transfer Pricing	Meeting to discuss TP compliance memo and worksheet EY Attendees: D. Katsnelson, B. Inker, N. Chopra	0.30	415.00	124.50
Chopra, Navya	Staff	United States	6/27/2024	Transfer Pricing	Meeting to discuss TP compliance memo and worksheet EY Attendees: D. Katsnelson, B. Inker, N. Chopra	0.30	236.00	70.80
Bost, Anne	Managing Director	United States	6/27/2024	Transfer Pricing	Call to discuss TP compliance deliverable EY Attendees: D. Katsnelson, B. Inker, A. Bost	0.30	814.00	244.20
Katsnelson, David	Senior Manager	United States	6/27/2024	Transfer Pricing	Meeting to discuss TP compliance memo and worksheet EY Attendees: D. Katsnelson, B. Inker, N. Chopra	0.30	683.00	204.90
Shea JR, Thomas M	Partner/Principal	United States	6/27/2024	US Income Tax	Discussing most recent developments re: effective date and post-effective date planning matters EY Attendees: T. Shea, D. Bailey	0.50	866.00	433.00
Molnar, Evgeniya	Senior	United States	6/27/2024	US State and Local Tax	Contacted Vermont tax department to determine whether the 2022 or 2023 tax year corporate tax form should be used for fiscal year 11/1/2022 - 10/31/2023. EY Attendees: E. Molnar	0.20	415.00	83.00
Scott, James	Client Serving Contractor JS	United States	6/27/2024	US Income Tax	Internal regroup on specific liquidating trust technical matters EY Attendees: T. Shea, D. Bailey, J. Scott, L. Lovelace, S. Poloner	0.50	600.00	300.00
Lovelace, Lauren	Partner/Principal	United States	6/27/2024	US International Tax	Internal regroup on specific liquidating trust technical matters EY Attendees: T. Shea, D. Bailey, J. Scott, L. Lovelace, S. Poloner	0.50	866.00	433.00



## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Poloner, Seth	Managing Director	United States	6/27/2024	Information Reporting	Internal regroup on specific liquidating trust technical matters EY Attendees: T. Shea, D. Bailey, J. Scott, L. Lovelace, S. Poloner	0.50	814.00	407.00
Molnar, Evgeniya	Senior	United States	6/27/2024	US State and Local Tax	Contacted Virginia tax department to determine whether the 2022 or 2023 tax year corporate tax form should be used for fiscal year 11/1/2022 - 10/31/2023. EY Attendees: E. Molnar	0.30	415.00	124.50
Molnar, Evgeniya	Senior	United States	6/27/2024	US State and Local Tax	Contacted New York tax department to determine whether the 2022 or 2023 tax year corporate tax form should be used for fiscal year 11/1/2022 - 10/31/2023. EY Attendees: E. Molnar	0.60	415.00	249.00
Molnar, Evgeniya	Senior	United States	6/27/2024	US State and Local Tax	Contacted California tax department to determine whether the 2022 or 2023 tax year corporate tax form should be used for fiscal year 11/1/2022 - 10/31/2023. EY Attendees: E. Molnar	0.80	415.00	332.00
Molnar, Evgeniya	Senior	United States	6/27/2024	US State and Local Tax	Contacted District of Columbia tax department to determine whether the 2022 or 2023 tax year corporate tax form should be used for fiscal year 11/1/2022 - 10/31/2023. EY Attendees: E. Molnar	0.50	415.00	207.50
Molnar, Evgeniya	Senior	United States	6/27/2024	US State and Local Tax	Contacted New York City tax department to determine whether the 2022 or 2023 tax year corporate tax form should be used for fiscal year 11/1/2022 - 10/31/2023. EY Attendees: E. Molnar	0.60	415.00	249.00
Suzuki, Jason	Senior Manager	Japan	6/27/2024	Non US Tax	Meeting to share current status for foreign subsidiaries and matters external audit corporations(202212 statutory audit and Asset segregation). EY Attendees: J. Suzuki, R. Mizutani	0.40	683.00	273.20
Mizutani, Rie	Manager	Japan	6/27/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to share current status for foreign subsidiaries and matters external audit corporations(202212 statutory audit and Asset segregation). EY Attendees: J. Suzuki, R. Mizutani	0.40	551.00	220.40
Buduguntae, Shashanka	Partner/Principal	India	6/27/2024	Non US Tax	Internal discussion on the review comments on the deck capturing the tax implications in below alternatives as requested by Sullcrom: FTX Japan distributes Quoine India shares to FTX Japan Holdings, and FTX Japan sells Quoine shares for cash at fair value, then FTX Japan distributes cash to FTX Japan Holdings. EY Attendees: S. Buduguntae, H. Madrasi, B. Bharath	0.40	866.00	346.40
Madrasi, Hussain	Senior Manager	India	6/27/2024	Non US Tax	Internal discussion on the review comments on the deck capturing the tax implications in below alternatives as requested by Sullcrom: FTX Japan distributes Quoine India shares to FTX Japan Holdings, FTX Japan sells Quoine shares for cash at fair value, then FTX Japan distributes cash to FTX Japan Holdings. EY Attendees: S. Buduguntae, H. Madrasi, B. Bharath	0.40	683.00	273.20
Varma, Bharath	Manager	India	6/27/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal discussion on the review comments on the deck capturing the tax implications in below alternatives as requested by Sullcrom: FTX Japan distributes Quoine India shares to FTX Japan Holdings, FTX Japan sells Quoine shares for cash at fair value, then FTX Japan distributes cash to FTX Japan Holdings. EY Attendees: S. Buduguntae, H. Madrasi, B. Bharath	0.40	551.00	220.40
Berman, Jake	Senior Manager	United States	6/27/2024	US Income Tax	Discussion regarding the latest run of the taxable gain/loss calculation for digital assets EY Attendees: J. Berman, B. Mistler, D. Bailey, T. Shea	0.60	683.00	409.80
Mistler, Brian M	Manager	United States	6/27/2024	US Income Tax	Discussion regarding the latest run of the taxable gain/loss calculation for digital assets EY Attendees: J. Berman, B. Mistler, D. Bailey, T. Shea	0.60	551.00	330.60
Shea JR, Thomas M	Partner/Principal	United States	6/27/2024	US Income Tax	Internal regroup on specific liquidating trust technical matters EY Attendees: T. Shea, D. Bailey, J. Scott, L. Lovelace, S. Poloner	0.50	866.00	433.00
Shea JR, Thomas M	Partner/Principal	United States	6/27/2024	US Income Tax	Discussion regarding the latest run of the taxable gain/loss calculation for digital assets EY Attendees: J. Berman, B. Mistler, D. Bailey, T. Shea	0.60	866.00	519.60
Choudary, Hira	Staff	United States	6/27/2024	Project Management Office Transition	Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items. EY Attendees: H. Choudary, C. Tong, C. Ancona	0.20	236.00	47.20
Tong, Chia-Hui	Senior Manager	United States	6/27/2024	Project Management Office Transition	Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items. EY Attendees: H. Choudary, C. Tong, C. Ancona	0.20	683.00	136.60
S. Figueroa, Carolina	Senior	United States	6/27/2024	Transfer Pricing	Continue review comments on memo on loan agreements	3.90	415.00	1,618.50
S. Figueroa, Carolina	Senior	United States	6/27/2024	Transfer Pricing	Incorporate new facts on the memo to addressed comments	2.10	415.00	871.50
Bailey, Doug	Partner/Principal	United States	6/28/2024	US International Tax	Tax issues involving the organization and supervision of the liquidating trust.	2.30	866.00	1,991.80
Bailey, Doug	Partner/Principal	United States	6/28/2024	Tax Advisory	Discuss with Alvarez & Marsal potential tax technical position in connection with post petition interest EY Attendees: T. Shea, D. Bailey, J. Scott, L. Lovelace Other Attendees: B. Seeway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), C. Howe (Alvarez & Marsal),	0.50	866.00	433.00
Bailey, Doug	Partner/Principal	United States	6/28/2024	Tax Advisory	Internal regroup and specific technical matters in connection with liquidating trust EY Attendees: T. Shea, D. Bailey, J. Scott, L. Lovelace	0.60	866.00	519.60
Bailey, Doug	Partner/Principal	United States	6/28/2024	Tax Advisory	Discuss status of COD income research EY Attendees: C. Davis, D. Bailey, A. Dubroff, J. Blank	0.50	866.00	433.00

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## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Bailey,Doug	Partner/Principal	United States	6/28/2024	Tax Advisory	To discuss potential alternatives of communication certain tax technical matters in connection with bankruptcy resolution EY Attendees: T. Shea, D. Bailey, J. Scott, K. Freeborne, L. Lovelace, L. McGee	0.60	866.00	519.60
Hall,Emily Melissa	Senior	United States	6/28/2024	US State and Local Tax	Continued application of 11-day trial balances and profit and loss statements to apportionment data.	2.70	415.00	1,120.50
Hall,Emily Melissa	Senior	United States	6/28/2024	US State and Local Tax	Estimated state trust exposure calculation for combined group.	1.00	415.00	415.00
Molnar,Evgeniya	Senior	United States	6/28/2024	US State and Local Tax	Organized research pulled in chart to determine which tax year state form should be used in fiscal year-end 2023.	1.30	415.00	539.50
Sarte,Angel Lyne	Staff	Gibraltar	6/28/2024	Payroll Tax	Initiating tax year-end process and generating Annual Salary Declarations for submission to the Gibraltar Tax Authorities - 30 June 2024 tax year-end	2.00	236.00	472.00
Schwarzwalder,Christian	Senior Manager	Switzerland/Lichtenstein	6/28/2024	Non US Tax	FTX Europe / tax ruling: feedback to Mr. Bischof (Lawyer) re inputs to translation of tax ruling	0.70	683.00	478.10
Schug,Elaine	Senior Manager	United Kingdom	6/28/2024	Payroll Tax	Updated start and end dates for each item in OGM. Reviewed and prepared billing information for month.	0.80	683.00	546.40
Katsnelson,David	Senior Manager	United States	6/28/2024	Transfer Pricing	Second review of memo on interest on loans	1.10	683.00	751.30
Katsnelson,David	Senior Manager	United States	6/28/2024	Transfer Pricing	Update foreign compliance memo	1.30	683.00	887.90
Katsnelson,David	Senior Manager	United States	6/28/2024	Transfer Pricing	Review updated foreign compliance worksheet and analysis	0.80	683.00	546.40
Bost,Anne	Managing Director	United States	6/28/2024	Transfer Pricing	Revise country by country spreadsheet	1.00	814.00	814.00
Bost,Anne	Managing Director	United States	6/28/2024	Transfer Pricing	Revise country by country materials for single silo only	1.90	814.00	1,546.60
Bost,Anne	Managing Director	United States	6/28/2024	Transfer Pricing	Review revised memo on country by country report for single silo only pt.1	3.90	814.00	3,174.60
Bost,Anne	Managing Director	United States	6/28/2024	Transfer Pricing	Review revised memo on country by country report for single silo only pt.2	2.30	814.00	1,872.20
Billings,Phoebe	Manager	United States	6/28/2024	Transfer Pricing	Calculation of total revenue amounts for 2021 and 2022 to determine country-by-country reporting filing obligations for 2022 and 2023	2.20	551.00	1,212.20
Billings,Phoebe	Manager	United States	6/28/2024	Transfer Pricing	Compiling list of entities that have country-by-country reporting obligations for 2022	1.50	551.00	826.50
Inker,Brian	Senior	United States	6/28/2024	Transfer Pricing	Internal correspondences re compliance memo and excel file updates v2	0.60	415.00	249.00
Inker,Brian	Senior	United States	6/28/2024	Transfer Pricing	Further TP compliance memo and excel file updates to finalization	2.20	415.00	913.00
Borts,Michael	Managing Director	United States	6/28/2024	ACR Bookkeeping/ACR Statutory Reporting	Cross functional team discuss - details as follows: M Cilia, RLKS, D Johnston J Casey A&M., S&C participant, EY D. Hammon, Bode and myself	0.30	814.00	244.20
Hernandez,Nancy I.	Senior Manager	United States	6/28/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow ups an clarifications around compliance requirements in Switzerland	0.50	683.00	341.50
Asim,Malik Umer	Senior	United States	6/28/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow ups with teams in Germany, Switzerland, Cyprus, Gibraltar team in relation to the June 2024 deliverables and reminders to ensure FX is aligned on information needed to complete our deliverables	1.00	415.00	415.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	6/28/2024	ACR Bookkeeping/ACR Statutory Reporting	Analyzing and bookkeeping of documents received from J. Bavaud (FTX) for adjustments in 2022 and 2023 Financial Statements.	3.00	236.00	708.00
Tong,Chia-Hui	Senior Manager	United States	6/28/2024	Project Management Office Transition	Review open activity items and next steps	0.60	683.00	409.80
Ancona,Christopher	Senior	United States	6/28/2024	Project Management Office Transition	Correspondence with EY foreign workstreams regarding budget to actual reporting	1.30	415.00	539.50
Ancona,Christopher	Senior	United States	6/28/2024	Project Management Office Transition	Additional updates to ftx expense tracker version 2	3.90	415.00	1,618.50
Ancona,Christopher	Senior	United States	6/28/2024	Project Management Office Transition	Edits to the IRW runbook for latest updates on progress from tax workstreams	0.70	415.00	290.50
Ancona,Christopher	Senior	United States	6/28/2024	Project Management Office Transition	Preparation of slide deck materials related to tax workstream leads discussion regarding IRW tax technical matters	0.80	415.00	332.00
Ancona,Christopher	Senior	United States	6/28/2024	Project Management Office Transition	Correspondence with domestic tax workstreams regarding upcoming tax deliverable deadlines and outstanding open items	0.90	415.00	373.50
Ancona,Christopher	Senior	United States	6/28/2024	Project Management Office Transition	Edits to work items for latest changes to status in the Project Management Office work items tracker	0.60	415.00	249.00
Hammon,David Lane	Manager	United States	6/28/2024	Non US Tax	Correspondences regarding the status of compliance for the FTX foreign entities being liquidated/wound down.	0.80	551.00	440.80
Hammon,David Lane	Manager	United States	6/28/2024	Non US Tax	Correspondences regarding the FY20 through FY23 Nigerian transfer pricing disclosures.	1.70	551.00	936.70
Hammon,David Lane	Manager	United States	6/28/2024	Non US Tax	Correspondences regarding the authorization requirements to file the FY22 CbCR notifications for entities in The Bahamas, BVI and Cayman.	0.50	551.00	275.50
Hammon,David Lane	Manager	United States	6/28/2024	Non US Tax	Correspondences regarding the trading gains in the Seychelles tax analysis of Maclaurin	0.60	551.00	330.60
Hammon,David Lane	Manager	United States	6/28/2024	Non US Tax	Correspondences summarizing the outstanding compliance obligations needing to be addressed for the FTX Singapore entities and timeline for completing the related tasks.	1.40	551.00	771.40
Hammon,David Lane	Manager	United States	6/28/2024	Non US Tax	Drafting of instructions for putting together the transition packages for the FTX foreign entities sold as a part of the FTX Europe sale.	0.80	551.00	440.80

**Exhibit A****Summary of Fees by Professional****For the Period June 1, 2024 through June 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Manager	United States	6/28/2024	Non US Tax	Correspondences regarding the authorization requirements to file the FY22/FY23 economic substance filings for the FTX BVI entities.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	6/28/2024	Non US Tax	Correspondences regarding the potential auditors to assist with the audit of the FTX Nigerian entities financial statements.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	6/28/2024	Non US Tax	Review of status updates regarding the tax filings to be included in the July stakeholder reporting package.	1.10	551.00	606.10
Ossanolou,Nina Shehrezade	Manager	United States	6/28/2024	Non US Tax	Finalization of the VAT for Bahamas and payment procedure	0.70	551.00	385.70
Ossanolou,Nina Shehrezade	Manager	United States	6/28/2024	Non US Tax	Setting up calls with UK and UAE, review and share of CbCR templates for primary user setup	0.60	551.00	330.60
MacLean,Corrie	Senior	United States	6/28/2024	Non US Tax	Review upcoming July and August deliverables and communication to local teams regarding the status	3.60	415.00	1,494.00
Mizutani,Rie	Manager	Japan	6/28/2024	ACR Bookkeeping/ACR Statutory Reporting	About Quoine Vietnam and Quoine India, check the past documents and emails on the server and sort out the current issues. 2	3.20	551.00	1,763.20
Mizutani,Rie	Manager	Japan	6/28/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparing for internal meetings (preparing materials to share the overview of overseas subsidiaries and the current status and issues at each subsidiary, and responding to audits after the share transfer)	1.80	551.00	991.80
Ashihara,Kae	Staff	Japan	6/28/2024	ACR Bookkeeping/ACR Statutory Reporting	Acquire bank balance vouchers to prepare daily bank file for June 27	0.80	236.00	188.80
Ashihara,Kae	Staff	Japan	6/28/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare daily bank file June 27 for reporting JFSA	2.20	236.00	519.20
Ashihara,Kae	Staff	Japan	6/28/2024	ACR Bookkeeping/ACR Statutory Reporting	Import journal entries for June 1 to June 20 into softledger	2.90	236.00	684.40
Hayashi,Rina	Senior	Japan	6/28/2024	Transfer Pricing	Update a draft material explaining the implications of withdrawing an APA application in relation to the Japan-Singapore Bilateral APA support for FTX Japan KK	2.40	415.00	996.00
Short,Victoria	Manager	United States	6/28/2024	Payroll Tax	Upload certified mail receipts and signed forms as required in documentation repository	0.90	551.00	495.90
Ferris,Tara	Partner/Principal	United States	6/28/2024	Information Reporting	Review of reporting requirements grantor trust vs other tax forms	1.00	866.00	866.00
Espley-Ault,Olivia	Senior Manager	BBC Region	6/28/2024	Non US Tax	Review Erica Culmer curry draft response on Antigua and Seychelles presence in the Bahamas causing a tax liability. Provide written email comments back to Erica.	0.60	683.00	409.80
Sangster,Mark	Senior	BBC Region	6/28/2024	Non US Tax	Addressing queries from prime team regarding BVI/Cayman/Bahamas CbCR	1.80	415.00	747.00
McPhee,Tiffany	Manager	BBC Region	6/28/2024	Non US Tax	Emails re VAT and BL submissions . Liaising with DIR on BL submissions.	2.00	551.00	1,102.00
Bote,Justin	Senior	United States	6/28/2024	US Income Tax	Federal Tax Return Re-Review - Finalize for SM review/Emails	0.50	415.00	207.50
Berman,Jake	Senior Manager	United States	6/28/2024	US Income Tax	Reviewing secondary email around international tax request items from internal email	0.20	683.00	136.60
Berman,Jake	Senior Manager	United States	6/28/2024	US Income Tax	Reviewing North Dimension tax return for 10/31/23	1.20	683.00	819.60
Berman,Jake	Senior Manager	United States	6/28/2024	US Income Tax	Updating request list for Ledger tax related entities	0.40	683.00	273.20
Berman,Jake	Senior Manager	United States	6/28/2024	US Income Tax	Reviewing blockfolio tax return workbook for 10/31/23	1.00	683.00	683.00
Wielobob,Kirsten	Partner/Principal	United States	6/28/2024	IRS Audit Matters	Call with D. Bailey regarding sec 6722 and strategy for contacting IRS	0.20	866.00	173.20
Wielobob,Kirsten	Partner/Principal	United States	6/28/2024	IRS Audit Matters	Review tax procedural and 6722 issues.	1.00	866.00	866.00
Mistler,Brian M	Manager	United States	6/28/2024	US Income Tax	Documentation for state team on asset sales	1.90	551.00	1,046.90
Mistler,Brian M	Manager	United States	6/28/2024	US Income Tax	Additional token analysis for digital asset calculations	2.30	551.00	1,267.30
Sreenivas Katikireddi,Teja	Senior	United States	6/28/2024	Technology	Develop visualizations in Power BI to track the running total of cost basis and amounts over time	3.40	415.00	1,411.00
Sreenivas Katikireddi,Teja	Senior	United States	6/28/2024	Technology	Rerun the FIFO pipeline with the updates to source file provided by the business, where grouped information is further broken down into individual coins	3.30	415.00	1,369.50
Yeom,Sunny	Senior	United States	6/28/2024	Technology	Enhance the second Power BI visualization for a final touch	3.90	415.00	1,618.50
Yeom,Sunny	Senior	United States	6/28/2024	Technology	Test the updated Power BI visualization to ensure accuracy and dependency	3.80	415.00	1,577.00
Yeom,Sunny	Senior	United States	6/28/2024	Technology	Leverage the legacy code for tax basis calculation	0.30	415.00	124.50
Chen,Zhu En	Staff	United States	6/28/2024	US International Tax	Preparing draft return for FTX entity	0.40	236.00	94.40
Cushman,Sam	Manager	United States	6/28/2024	US International Tax	Continue review of tax returns for 2023 Entity 10	1.00	551.00	551.00
Cushman,Sam	Manager	United States	6/28/2024	US International Tax	Continue review of tax returns for 2023 Entity 8	1.20	551.00	661.20
Cushman,Sam	Manager	United States	6/28/2024	US International Tax	Continue review of tax returns for 2023 Entity 9	0.80	551.00	440.80
Jayanthi,Lakshmi	Senior Manager	United States	6/28/2024	US International Tax	Email review and powerpoint presentation preparation on the tax consequences in Japan, Vietnam and India on sale of FTX Japan and Quoine	3.60	683.00	2,458.80
Lammey,Caitlin	Senior	United States	6/28/2024	US International Tax	Updating FTX returns based on additional information received in OIT to clear validation alerts	2.00	415.00	830.00
Lammey,Caitlin	Senior	United States	6/28/2024	US International Tax	Preparing FTX returns for filing by ensuring completeness	0.20	415.00	83.00
Liu,Ke	Senior	United States	6/28/2024	US International Tax	Review 5471 return for Analisya Pte Ltd	0.20	415.00	83.00
Liu,Ke	Senior	United States	6/28/2024	US International Tax	Second review 5471 return for FTX Trading GmbH and update it in Gosystem	1.80	415.00	747.00

## Exhibit A

## Summary of Fees by Professional

For the Period June 1, 2024 through June 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Lovelace, Lauren	Partner/Principal	United States	6/28/2024	US International Tax	Firming up position on allocation of trust income	2.20	866.00	1,905.20
Mensah, Josephine	Staff	United States	6/28/2024	US International Tax	Paraing one-pager summaries for all entities	3.00	236.00	708.00
Mensah, Josephine	Staff	United States	6/28/2024	US International Tax	Preparing Q3 estimates workbook continues	1.00	236.00	236.00
Mok, Wan Ling		United States	6/28/2024	US International Tax	Updated schedules for different returns on OIT according to senior comments	3.00	236.00	708.00
Mok, Wan Ling	Staff	United States	6/28/2024	US International Tax	Updated TB according to senior comment	0.20	236.00	47.20
Ortiz, Daniella	Staff	United States	6/28/2024	US International Tax	Editing the slide deck information	2.90	236.00	684.40
Ortiz, Daniella	Staff	United States	6/28/2024	US International Tax	Preparing taxable income and calculations	1.20	236.00	283.20
Yang, Ming	Senior	United States	6/28/2024	US International Tax	Communicate current year passive approach to team members	1.00	415.00	415.00
Yang, Rachel Sim	Senior Manager	United States	6/28/2024	US International Tax	FTX International Tax - technical issue review	2.00	683.00	1,366.00
Zhuo, Melody	Staff	United States	6/28/2024	US International Tax	FTX International Tax Compliance - engagement management	2.00	236.00	472.00
Zhuo, Melody	Staff	United States	6/28/2024	US International Tax	FTX International Tax Compliance - technical issue research	3.00	236.00	708.00
Massengill, Clint	Managing Director	United States	6/28/2024	US Income Tax	Research trust rules regarding treatment of interest income rights	1.10	814.00	895.40
Mizutani, Rie	Manager	Japan	6/28/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss the Quoine Vietnam and Quoine India EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	1.00	551.00	551.00
Suzuki, Jason	Senior Manager	Japan	6/28/2024	Non US Tax	Meeting to discuss the Quoine Vietnam and Quoine India EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	1.00	683.00	683.00
Ossanlou, Nina Shehrezade	Manager	United States	6/28/2024	Non US Tax	Meeting to discuss Bahamas VAT returns status and transition packages for the Europe sale. EY Attendees: C. MacLean, D. Hammon, H. Bruno, J. Marlow, M. Leon, N. Ossanlou	0.20	551.00	110.20
Gil Diez de Leon, Marta	Senior Manager	United States	6/28/2024	Value Added Tax	Meeting to discuss Bahamas VAT returns status and transition packages for the Europe sale. EY Attendees: C. MacLean, D. Hammon, H. Bruno, J. Marlow, M. Leon, N. Ossanlou	0.20	683.00	136.60
Mizutani, Rie	Manager	Japan	6/28/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss the current issues and independence of audits. EY Attendees: K. Taniguchi, R. Mizutani	0.60	551.00	330.60
Taniguchi, Keisuke	Senior Manager	Japan	6/28/2024	Non US Tax	Meeting to discuss the current issues and independence of audits. EY Attendees: K. Taniguchi, R. Mizutani	0.60	683.00	409.80
Sakaguchi, Masato	Senior	Japan	6/28/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss the Quoine Vietnam and Quoine India EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	1.00	415.00	415.00
Ashihara, Kae	Staff	Japan	6/28/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss the Quoine Vietnam and Quoine India EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	1.00	236.00	236.00
Marlow, Joe	Senior	United States	6/28/2024	Value Added Tax	Meeting to discuss Bahamas VAT returns status and transition packages for the Europe sale. EY Attendees: C. MacLean, D. Hammon, H. Bruno, J. Marlow, M. Leon, N. Ossanlou	0.20	415.00	83.00
Suzuki, Jason	Senior Manager	Japan	6/28/2024	Non US Tax	Call with Jason to assist him in downloading relevant data from the income-tax portal of India and answering on call queries with respect to transition process. EY Attendees: K. Bhardwaj, A. Chachan, J. Suzuki	1.70	683.00	1,161.10
Chachan, Aparajita	Senior	India	6/28/2024	Non US Tax	Call with Jason to assist him in downloading relevant data from the income-tax portal of India and answering on call queries with respect to transition process. EY Attendees: K. Bhardwaj, A. Chachan, J. Suzuki	1.70	415.00	705.50
Hammon, David Lane	Manager	United States	6/28/2024	Non US Tax	Meeting to discuss Bahamas VAT returns status and transition packages for the Europe sale. EY Attendees: C. MacLean, D. Hammon, H. Bruno, J. Marlow, M. Leon, N. Ossanlou	0.20	551.00	110.20
Molnar, Evgeniya	Senior	United States	6/28/2024	US State and Local Tax	Contacted Oklahoma tax department to determine whether the 2022 or 2023 tax year corporate tax form should be used for fiscal year 11/1/2022 - 10/31/2023. EY Attendees: E. Molnar	0.40	415.00	166.00
MacLean, Corrie	Senior	United States	6/28/2024	Non US Tax	Meeting to discuss Bahamas VAT returns status and transition packages for the Europe sale. EY Attendees: C. MacLean, D. Hammon, H. Bruno, J. Marlow, M. Leon, N. Ossanlou	0.20	415.00	83.00
Molnar, Evgeniya	Senior	United States	6/28/2024	US State and Local Tax	Contacted Colorado tax department to determine whether the 2022 or 2023 tax year corporate tax form should be used for fiscal year 11/1/2022 - 10/31/2023. EY Attendees: E. Molnar	0.30	415.00	124.50
Bruno, Hannah	Staff	United States	6/28/2024	Value Added Tax	Meeting to discuss Bahamas VAT returns status and transition packages for the Europe sale. EY Attendees: C. MacLean, D. Hammon, H. Bruno, J. Marlow, M. Leon, N. Ossanlou	0.20	236.00	47.20
Bhardwaj, Kunal	Staff	India	6/28/2024	Non US Tax	Internal discussion to prepare for the call with Jason on the assistance with downloading data from the official portals. EY Attendees: K. Bhardwaj, A. Chachan	0.30	236.00	70.80
Bhardwaj, Kunal	Staff	India	6/28/2024	Non US Tax	Call with Jason to assist him in downloading relevant data from the income-tax portal of India and answering on call queries with respect to transition process. EY Attendees: K. Bhardwaj, A. Chachan, J. Suzuki	1.70	236.00	401.20

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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Chachan,Aparajita	Senior	India	6/28/2024	Non US Tax	Internal discussion to prepare for the call with Jason on the assistance with downloading data from the official portals. EY Attendees: K. Bhardwaj, A. Chachan	0.30	415.00	124.50
Shea JR,Thomas M	Partner/Principal	United States	6/28/2024	US Income Tax	Discuss with Alvarez & Marsal potential tax technical position in connection with post petition interest EY Attendees: T. Shea, D. Bailey, J. Scott, L. Lovelace Other Attendees: B. Seeway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), C. Howe (Alvarez & Marsal),	0.50	866.00	433.00
Scott,James	Client Serving Contractor JS	United States	6/28/2024	US Income Tax	Discuss with Alvarez & Marsal potential tax technical position in connection with post petition interest EY Attendees: T. Shea, D. Bailey, J. Scott, L. Lovelace Other Attendees: B. Seeway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), C. Howe (Alvarez & Marsal),	0.50	600.00	300.00
Simpson,Kirsten	National Partner/Principal	United States	6/28/2024	US International Tax	To discuss potential alternatives of communication certain tax technical matters in connection with bankruptcy resolution with the Internal Revenue Service EY Attendees: T. Shea, D. Bailey, J. Scott, K. Freeborne, L. Lovelace, L. McGee	0.60	1,040.00	624.00
Lovelace,Lauren	Partner/Principal	United States	6/28/2024	US International Tax	To discuss potential alternatives of communication certain tax technical matters in connection with bankruptcy resolution with the Internal Revenue Service EY Attendees: T. Shea, D. Bailey, J. Scott, K. Freeborne, L. Lovelace, L. McGee	0.60	866.00	519.60
McGee,Liz	Senior Manager	United States	6/28/2024	IRS Audit Matters	To discuss potential alternatives of communication certain tax technical matters in connection with bankruptcy resolution with the Internal Revenue Service EY Attendees: T. Shea, D. Bailey, J. Scott, K. Freeborne, L. Lovelace, L. McGee	0.60	683.00	409.80
Lovelace,Lauren	Partner/Principal	United States	6/28/2024	US International Tax	Discuss with Alvarez & Marsal potential tax technical position in connection with post petition interest EY Attendees: T. Shea, D. Bailey, J. Scott, L. Lovelace Other Attendees: B. Seeway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), C. Howe (Alvarez & Marsal),	0.50	866.00	433.00
Lovelace,Lauren	Partner/Principal	United States	6/28/2024	US International Tax	Internal regroup and specific technical matters in connection with liquidating trust EY Attendees: T. Shea, D. Bailey, J. Scott, L. Lovelace	0.60	866.00	519.60
Davis,Christine	Manager	United States	6/28/2024	US Income Tax	Preparation for meeting with D. Bailey regarding status of COD income research EY Attendees: C. Davis, A. Dubroff, J. Blank	0.50	551.00	275.50
Hammon,David Lane	Manager	United States	6/28/2024	Non US Tax	6/28/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.50	551.00	275.50
Shea JR,Thomas M	Partner/Principal	United States	6/28/2024	US Income Tax	Internal regroup and specific technical matters in connection with liquidating trust EY Attendees: T. Shea, D. Bailey, J. Scott, L. Lovelace	0.60	866.00	519.60
Scott,James	Client Serving Contractor JS	United States	6/28/2024	US Income Tax	Internal regroup and specific technical matters in connection with liquidating trust EY Attendees: T. Shea, D. Bailey, J. Scott, L. Lovelace	0.60	600.00	360.00
Dubroff,Andy	Managing Director	United States	6/28/2024	US International Tax	Discuss status of COD income research EY Attendees: C. Davis, D. Bailey, A. Dubroff, J. Blank	0.50	814.00	407.00
MacLean,Corrie	Senior	United States	6/28/2024	Non US Tax	6/28/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.50	415.00	207.50
Ossanlou,Nina Shehrezade	Manager	United States	6/28/2024	Non US Tax	6/28/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.50	551.00	275.50
Nasir,Tariq	Partner/Principal	Canada	6/28/2024	Value Added Tax	FTX discussion on new report w/ Saurabh EY Attendees: T. Nasir Other Attendees: M. More (Tracker does not include),	0.50	866.00	433.00
Shea JR,Thomas M	Partner/Principal	United States	6/28/2024	US Income Tax	To discuss potential alternatives of communication certain tax technical matters in connection with bankruptcy resolution with the Internal Revenue Service EY Attendees: T. Shea, D. Bailey, J. Scott, K. Freeborne, L. Lovelace, L. McGee	0.60	866.00	519.60
Scott,James	Client Serving Contractor JS	United States	6/28/2024	US Income Tax	To discuss potential alternatives of communication certain tax technical matters in connection with bankruptcy resolution with the Internal Revenue Service EY Attendees: T. Shea, D. Bailey, J. Scott, K. Freeborne, L. Lovelace, L. McGee	0.60	600.00	360.00
Davis,Christine	Manager	United States	6/28/2024	US Income Tax	Discuss status of COD income research EY Attendees: C. Davis, D. Bailey, A. Dubroff, J. Blank	0.50	551.00	275.50
Dubroff,Andy	Managing Director	United States	6/28/2024	US International Tax	Preparation for meeting with D. Bailey regarding status of COD income research EY Attendees: C. Davis, A. Dubroff, J. Blank	0.50	814.00	407.00
S. Figueroa,Carolina	Senior	United States	6/28/2024	Transfer Pricing	Review draft with edits and shared.	3.90	415.00	1,618.50
Zhu,Philip	Senior	United States	6/28/2024	US International Tax	Continued review 5471s 1st batch	3.50	415.00	1,452.50
Zhu,Philip	Senior	United States	6/28/2024	US International Tax	Provided review comments	1.00	415.00	415.00

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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Jung, Yu-Seon	Manager	Korea	6/30/2024	Non US Tax	Review of local transfer pricing compliance obligations	4.20	551.00	2,314.20
Cho, Shuck	Partner/Principal	Korea	6/30/2024	Non US Tax	Review of local transfer pricing compliance obligations	1.50	866.00	1,299.00
Ferris, Tara	Partner/Principal	United States	6/30/2024	Information Reporting	Review tax disclosures	1.50	866.00	1,299.00
Neziroski, David	Associate	United States	6/21/2024	Fee/Employment Applications	Prepare 2nd interim detail and send to fee examiner	1.40	365.00	511.00
Neziroski, David	Associate	United States	6/24/2024	Fee/Employment Applications	Draft email to LCR regarding the CNO's for 14th through the 16th monthly applications	0.10	365.00	36.50
Neziroski, David	Associate	United States	6/25/2024	Fee/Employment Applications	Confidentiality review of the April monthly detail	3.90	365.00	1,423.50
Neziroski, David	Associate	United States	6/26/2024	Fee/Employment Applications	Continue confidentiality review for the April monthly detail	2.50	365.00	912.50
						<b>3,145.60</b>		<b>\$ 1,527,863.50</b>